
Schedule 1 s 0B 1
**Basic rates of income tax and specified
superannuation contribution withholding tax**

Contents

Part A**Income tax**

- | | |
|----|---|
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Part B**Rates referred to in part A, clause 9**

Part A
Income tax

- 1 Policyholder income**
On the amount of schedular taxable income in respect of policyholder income of a person, the basic rate of income tax is 33 cents for every \$1 of that schedular taxable income.
- 2 Maori authorities**
The basic rate of income tax for the taxable income of a Maori authority is 25 cents for every \$1 of that taxable income.
- 3 Undistributed rents, royalties, and interest of Maori Trustee**
The basic rate of income tax for the taxable income of the Maori Trustee is 25 cents for every \$1 of that taxable income.
- 4 Trustee income**
On the taxable income of a trustee (whether or not the trustee is a company or a corporation), where such taxable income is not included within any of the provisions of **clause 3, 7, or 8**, the

Part A—*continued*

basic rate of income tax is 33 cents for every \$1 of that taxable income.

5 Companies

On all taxable income not included within any of the provisions of **clause 1, 2, or 3**, the basic rate of income tax on the taxable income of a company is 33 cents for every \$1 of that taxable income.

7 Trustees of group investment funds

On the amount of schedular taxable income in respect of category A income of a trustee, the basic rate of tax is 33 cents for every \$1 of that schedular taxable income.

8 Taxable distributions from non-qualifying trusts

On all taxable distributions from non-qualifying trusts, the basic rate of income tax is 45 cents for every \$1 of the taxable distribution.

9 Other taxpayers

On all taxable income not included within any of the provisions of **clauses 1 to 10**, the basic rate of tax for every \$1 of the taxable income is the effective rate of tax ascertained by calculating tax on that taxable income in accordance with the rates of tax specified in **part B** and dividing the tax so calculated by the number of dollars included in that taxable income.

10 Specified superannuation contribution withholding tax

On the amount of a specified superannuation contribution (being the gross amount of the contribution before deduction of specified superannuation contribution withholding tax) by an employer to a superannuation fund on behalf of an employee, the specified superannuation contribution withholding tax for every \$1 of the amount is—

- (a) 39 cents, if the employee has made an election under **section NE 2AA**; and
- (b) 33 cents, if an election has not been made.

Part B
Rates referred to in part A, clause 9

	Rate of tax for every \$1 of taxable income Cents
On so much of the taxable income as—	
is not more than \$38,000	19.5
is more than \$38,000 and is not more than \$60,000	33
is more than \$60,000	39

ss GC 16, ND 1A, ND 1U,
ND 1V, ND 5

Schedule 2

Fringe benefit values

Part A

Motor vehicles

- 1 Subject to **clause 3**, in relation to any quarter or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) to any income year, and to any motor vehicle that in the quarter or income year is provided by any person for the private use of an employee or is available for such private use, the value of the benefit that would be able to be enjoyed by the employee, if the employee had unlimited private use or availability for private use of the motor vehicle in that quarter or income year, is,—
 - (a) where the motor vehicle is owned (whether in the person's own right or jointly with any other person) by that person, 6% or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of the cost price of the motor vehicle to that person or, as the case may be, those persons:
 - (b) where the motor vehicle is leased or rented by that person from any other person (that person and that other person being associated persons) under a lease or rental agreement that commenced—
 - (i) before 23 September 1985, 6% or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of the market value of the motor vehicle on the date on which the period of that leasing or renting commenced:
 - (ii) on or after 23 September 1985, 6% or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of the cost price of the motor vehicle to the person who is the owner of the motor vehicle at the time the benefit is provided to the employee:
 - (c) where the motor vehicle is leased or rented by that person from any other person, where that person and that other person are not associated persons, 6% or

Part A—*continued*

(where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of the market value of the motor vehicle on the date on which the period of that leasing or renting commenced:

- (d) where, for the purposes of **paragraph (b)(i) or (c)**, the market value of the motor vehicle on the date on which the period of that leasing or renting of that motor vehicle commenced is for any reason unable to be established by that person to the satisfaction of the Commissioner, 6% or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of the amount which the Commissioner is satisfied was the market value of the motor vehicle at the date on which the period of that leasing or renting commenced:
- (e) where the motor vehicle to which this schedule applies is 1 of a number of vehicles each of which is available for the private use of the employee in that quarter or income year,—
 - (i) if the employee primarily uses the same motor vehicle, 6% or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of, as appropriate, the cost price or market value of that motor vehicle, as determined in accordance with the preceding paragraphs of this clause:
 - (ii) if the employee (not being an employee to whom **subparagraph (i)** applies) is employed in a business engaged in the selling of motor vehicles and the motor vehicles available for the private use of the employee are trading stock of that business, 6% or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of the quotient obtained by dividing the sum of the cost price of those motor vehicles by the total number of those motor vehicles:
 - (iii) if the employee (not being an employee to whom **subparagraph (ii)** applies) does not primarily use the same motor vehicle, 6% or (where fringe

Part A—*continued*

benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) 24% of the highest value of any of the values of the motor vehicles so used by the employee, the value of the motor vehicles being, as appropriate, the cost price or market value as determined in accordance with the preceding paragraphs of this clause.

- 2 Subject to **clause 3**, for the purpose of determining under **clause 1** the value of a fringe benefit that consists of the private use of a motor vehicle,—
 - (a) the cost price of any such vehicle includes any GST paid on the acquisition of the vehicle by the person providing the benefit, or (as the case may require) that would have been payable had the vehicle been acquired at market value, and is not reduced by any amount of input tax in relation to the supply of the vehicle to that person:
 - (b) the market value of any such vehicle that is leased or rented by the person providing the benefit from any other person includes the amount of GST that would be payable had the vehicle been acquired by that other person at market value on the date on which the period of leasing or renting commenced.

- 3 Notwithstanding **clause 2**,—
 - (a) a person who, in any quarter or (where fringe benefit tax is payable in respect of the vehicle on an income year basis under **section ND 14**) in any income year, provides a benefit that, but for this clause, would be valued in accordance with **clauses 1 and 2**, may instead elect to value the motor vehicle concerned on the basis of a cost price or market value that is exclusive of GST; and
 - (b) where the person so elects, **clause 1** applies in respect of the motor vehicle as if—
 - (i) the terms “cost price” and “market value” in that clause did not include any amount of GST payable or that would have been payable had the

Part A—*continued*

vehicle been acquired at market value on the relevant date; and

- (ii) the references in that clause to the expression “6%” were references to a percentage calculated as follows:

$$6 + (6 \times a)$$

where “a” is equal to the rate of GST (expressed as a percentage) specified in section 8(1) of the Goods and Services Tax Act 1985, being the rate that applies on the last day of the quarter in respect of which the election applies; and

- (iii) the references in that clause to the expression “24%” were references to a percentage calculated as follows:

$$24 + (24 \times b)$$

where “b” is equal to the rate of GST (expressed as a percentage) specified in section 8(1) of the Goods and Services Tax Act 1985, being the rate that applies on the last day (being 31 March) of the tax year in respect of which the election applies.

Part B

Rates for attributed fringe benefits

	Rate of tax for every \$1 of fringe benefit inclusive cash remuneration Cents
On so much of the fringe benefit inclusive cash remuneration as—	
is \$8,075 or less	17.65
is more than \$8,075 and less than or equal to \$30,590	26.58
is more than \$30,590 and less than or equal to \$45,330	49.25
is more than \$45,330	63.93

ss EX 22-EX 24, EX 33

Schedule 3
International tax rules: grey list countries

Part A
Grey list countries

- 1 Australia, excluding the Territory of Norfolk Island
- 2 Canada
- 3 Federal Republic of Germany
- 4 Japan
- 5 United Kingdom of Great Britain and Northern Ireland
- 6 United States of America, excluding its possessions and territories
- 7 Norway

Part B

Features of the taxation law of countries specified in Part A

- 1 Any exemption from income tax for income derived from business activities carried on outside the country.
 - 2 In the case of Australia, any special allowances, reliefs, or exemptions with respect to offshore banking units.
 - 3 In the case of Canada, any special allowances, reliefs, or exemptions with respect to international banking centres.
 - 4 In the case of the Federal Republic of Germany, any special allowances, reliefs, or exemptions with respect to regional located investment in the former German Democratic Republic or in West Berlin.
 - 5 In the case of the United Kingdom of Great Britain and Northern Ireland, any special allowances, reliefs, or exemptions with respect to activities carried on in enterprise zones.
 - 6 In the case of Canada, any special allowances, reliefs, or exemptions provided to non-resident owned investment corporations pursuant to section 133 of the Income Tax Act (Canada).
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Schedule 4 ss EX 29, EX 30, EX 33, EX 40
Foreign investment funds

Part A
Entities treated as foreign investment funds

Part B
Foreign entities to which grey list exemption does not apply

Part C
Foreign entities for which accounting profits method may not
be used

s 08 1

Schedule 5
Low tax jurisdictions or territories

Part A

All companies resident in following countries or territories

1	Andorra	32	Luxembourg
2	Angola	33	Macau
3	Anguilla	34	Madeira
4	Antigua and Barbuda	35	Maldives
5	Bahamas	36	Marshall Islands
6	Bahrain	37	Monaco
7	Barbados	38	Montserrat
8	Bermuda	39	Nauru
9	British Channel Islands	40	Netherlands Antilles and/or Aruba
10	British Virgin Islands	41	Nevis
11	Campione	42	New Caledonia
12	Cayman Island	43	Norfolk Island
13	Cook Islands	44	Oman
14	Costa Rica	45	Palau
15	Cyprus	46	Panama
16	Djibouti	47	Puerto Rico
17	Dominica	48	Saint Helena
18	Ecuador	49	Saint Kitts
19	French Polynesia	50	Saint Lucia
20	Greece	51	Saint Vincent
21	Grenada	52	San Marino
22	Gibraltar	53	Seychelles
23	Guatemala	54	Solomon Islands
24	Hong Kong	55	Sri Lanka
25	Isle of Man	56	Switzerland
26	Jamaica	57	Turks and Caicos Islands
27	Jordan	58	United Arab Emirates
28	Kuwait	59	Uruguay
29	Lebanon	60	Vanuatu
30	Liberia	61	Venezuela
31	Liechtenstein		

Part B
Specified companies resident in following countries
or territories

- | | | |
|---|---------|--|
| 1 | Belgium | (a) companies that are regarded as Foreign Sales Corporations by the United States of America and which therefore qualify for reduced Belgian taxation: |
| | | (b) companies approved under Royal Decree No 187 of 30 December 1982 as Co-ordination Centres (as defined by the original Royal Decree or by subsequent amending laws) |
| 2 | Brunei | (a) companies deriving income from sources outside Brunei |
| 3 | Ireland | (a) companies obtaining relief or exemption from tax under Part 5 of the Corporation Tax Act 1976 or section 43 of the Finance Act 1980 (profits from trading within Shannon Airport): |
| | | (b) companies obtaining relief or exemption from tax under Part 4 of the Corporation Tax Act 1976 or section 42 of the Finance Act 1980 (profits from exporting certain goods): |
| | | (c) companies certified by the Minister of Finance to provide international financial services or to carry on any other activities in the Custom House Docks area: |
| | | (d) companies deriving income or profits from goods manufactured in Ireland: |
| | | (e) companies deriving income or capital gains from the following operations: |
| | | (i) life assurance business with policyholders and annuitants who reside outside Ireland: |
| | | (ii) the management of the investments of 1 or more unit trusts where all the unit holders are resident outside Ireland: |

Part B—*continued*

- (f) companies obtaining initial allowances or accelerated writing down allowances in respect of qualifying assets of financial-type operations carried out in the Shannon Free Airport Zone or any designated urban renewal area:
 - (g) companies undertaking administrative or liaison activities
- 4 Fiji
- (a) companies obtaining relief or exemption from tax under the tax free zone or tax free factory scheme
- 5 Kenya
- (a) companies having income granted exemption from tax under paragraph 11, schedule 1 of the Income Tax Act 1973
- 6 Malaysia
- (a) companies exempt from tax in relation to shipping:
 - (b) companies subject to tax at 5% in relation to inward reinsurance:
 - (c) companies obtaining relief or exemption from tax under the Labuan Offshore Business Activity Tax Act 1990:
 - (d) companies obtaining relief or exemption from tax under the Offshore Banking Act 1990:
 - (e) companies obtaining relief or exemption from tax under the Offshore Companies Act 1990:
 - (f) companies obtaining relief or exemption from tax under the Offshore Insurance Act 1990:
 - (g) companies obtaining relief or exemption from tax under the Labuan Trust Companies Act 1990:
 - (h) companies obtaining relief or exemption from tax under the Promotion of Investments (Criteria for

Part B—*continued*

the Grant of Pioneer Status to a Small-Scale Company) Order 1990

- 7 Malta
- (a) companies obtaining relief or exemption from tax under the Malta International Business Activities Act 1988:
 - (b) companies obtaining relief or exemption from tax under the Offshore Trusts Act 1988:
 - (c) companies obtaining relief or exemption from tax under the Malta Freeports Act 1989:
 - (d) companies obtaining relief or exemption from tax under the Merchant Shipping Act 1973
- 8 Netherlands
- (a) companies exempt from tax under the Decree for the Avoidance of Double Taxation 1965 for foreign source business profits:
 - (b) companies that have obtained a participation exemption under article 13 or 18 of the Corporate Income Tax Act 1969:
 - (c) companies that are regarded as Foreign Sales Corporations by the United States of America:
 - (d) companies that have obtained an advance ruling from the Ministry of Finance in relation to income earned with respect to inter-company loans

Part B—*continued*

- 9 Philippines
- (a) companies that are regional headquarters companies:
 - (b) companies that operate as an Offshore Banking Unit or a Foreign Currency Deposit Unit:
 - (c) companies that receive interest on deposits with a Foreign Currency Unit, or other interest subject to reduced rates of tax under the National Internal Revenue Code
- 10 Singapore
- (a) companies subject to the concessionary rate of tax for insurance and reinsurance of risks outside Singapore:
 - (b) companies that operate Asian Currency Units which have income—
 - (i) taxed at a concessionary rate by virtue of section 43A, 43B, or 43C of the Income Tax Act; or
 - (ii) exempted from tax under the Income Tax (Income Arising from Syndicated Offshore Loans) Regulations 1984:
 - (c) companies that are exempt from tax on the income of a shipping enterprise:
 - (d) companies that derive any income to which section 43E of the Income Tax Act applies (headquarters companies):
 - (e) companies that are incorporated in Singapore but not managed and controlled from Singapore and that derive any income from sources outside Singapore

Part B—*continued*

- 11 Samoa
- (a) companies that by virtue of section 28(a) of the Off-Shore Banking Act 1987 are exempt from income tax in respect of an offshore banking business conducted within Samoa:
 - (b) companies that by virtue of section 28(b) of the Off-Shore Banking Act 1987 are exempt from income tax in respect of dividends or earnings or interest derived in respect of shares or securities of a licensee under that Act
-

ss LC 1(3), LC 4(2), NH 2(1)

Schedule 6**Countries whose taxes receive limited recognition for
certain New Zealand tax purposes**

Country or territory	Types of income

Schedule 7 ss DO 4, DO 6, DP 4
**Expenditure on farming, aquacultural, and
forestry improvements**

Improvement	Percentage of diminished value of improvement allowed as deduction
Part A Farming	
1 eradication or extermination of vegetable pests on the land	6
2 preparation of the land for farming or agriculture, including cultivation and grassing	6
3 draining of swamp or low-lying lands	6
4 construction of access roads or tracks to or on the land	6
5 construction of dams, stopbanks, irrigation or stream diversion channels, or other improvements for the purpose of conserving or conveying water for use on the land or for preventing or combating soil erosion	6
6 construction of earthworks, ponds, settling tanks, or other similar improvements mainly for the purpose of the treatment of waste products in order to prevent or combat pollution of the environment	6
7 sinking of bores or wells for the purpose of supplying water for use on the land	6
8 construction of aeroplane landing strips to facilitate aerial topdressing of the land	6
9 planting of vines or trees on the land other than trees planted mainly for the purposes of timber production (see section 44C of the Tax Administration Act 1994)	12
10 erection on the land of electric power lines or telephone lines	12
11 construction on the land of feeding platforms, feeding yards, plunge sheep dips, or self-feeding ensilage pits	12
12 construction on the land of supporting frames for growing crops	12
13 construction on the land of structures for shelter purposes	12

Improvement		Percentage of diminished value of improvement allowed as deduction
Part B		
Freshwater fish farming		
1	drilling of water bores	6
2	draining of land or the excavating of sites for ponds, races, or tanks	6
3	construction of ponds, races, settling ponds, sluices, or tanks of impervious materials to conduct or contain waters	6
4	supply and installation of pipes for water reticulation	6
5	construction of access paths, embankments, service paths, walkways, or walls	6
6	construction of effluent ponds	6
7	supply and installation of baffles or screens for the containing or excluding of fish	12
8	construction of fencing on the fish farm	12
Part C		
Mussel farming		
1	acquisition, preparation, and mooring of pontoons or rafts or other floating structures for collecting spat	24
2	acquisition, mooring, and outfitting of moored floating platforms or longlines from which the collected spat is suspended for subsequent growth	24
3	collecting and depositing of shell or other suitable material on the sea bed to create spatting surfaces	24
Part D		
Rock oyster farming		
1	acquisition and preparation of spatting sticks	24
2	construction and erection of posts, rails, or other structures for the holding of spatting sticks during spat catching and maturing	24
3	construction of fences (including breakwater fences)	24
Part E		
Scallop farming		
1	acquisition, preparation, and mooring of floating structures for collecting spat	24
2	acquisition, mooring, and outfitting of longlines from which the collected spat is suspended for subsequent growth	24

Improvement		Percentage of diminished value of improvement allowed as deduction
Part F Sea-cage salmon farming		
1	acquisition, preparation, and mooring of pontoons or rafts or other floating structures for securing or protecting cages or other containment vessels	24
2	acquisition, preparation, and placing of equipment or structures, including cages, nets, tanks, or other vessels, for the containment of live salmon	24
3	acquisition and placing of buoys and ropes used in the breeding or maturing of salmon	24
Part G Forestry		
1	felling, clearing, destruction, or removal of timber, stumps, scrub, or undergrowth on the land in the preparation of the land for the planting of trees on the land	6
2	eradication or extermination, to enable the planting of trees on the land, of animal or vegetable pests on the land	6
3	destruction, to enable the planting of trees on the land, of weeds or plants detrimental to the land	6
4	draining of swamp or low-lying lands in the preparation of the land for the planting of trees on the land	6
5	construction of roads to or on the land (including any culverts or bridges necessary for the construction), when the roads are formed and wholly or mainly metalled or sealed	6
6	construction of roads to or on the land (including any culverts or bridges necessary for the construction), when the roads— (a) are not access tracks to which section DP 2(1)(h) (Specific kinds of forestry expenditure) applies; and (b) are 1 of the following: (i) roads that are formed and partially metalled or sealed; or (ii) roads that are not metalled or sealed	24
7	construction of dams, stopbanks, irrigation or stream diversion channels, or other improvements for the purpose of conserving or conveying water for use on the land or for preventing or combating soil erosion	6

	Percentage of diminished value of improvement allowed as deduction
Improvement	
8 repair of flood or erosion damage	6
9 sinking of bores or wells for the purpose of supplying water for use on the land	6
10 construction of aeroplane landing strips to facilitate aerial topdressing or disease control work or firefighting on the land	6
11 construction on the land of fences, including the purchase of wire or wire netting for the purpose of making new or existing fences rabbit-proof	12
12 erection on the land of electric power lines or telephone lines	12

Schedule 8 Types and classes of livestock

ss EC 16, OB 1

<i>Column 1</i> Types of livestock	<i>Column 2</i> Classes of livestock
Beef cattle	<i>Beef breeds and beef crosses</i> Rising 1 year heifers Rising 2 year heifers Mixed-age cows Rising 1 year steers and bulls Rising 2 year steers and bulls Rising 3 year and older steers and bulls Breeding bulls
Dairy cattle	<i>Friesian and related breeds</i> Rising 1 year heifers Rising 2 year heifers Mixed-age cows Rising 1 year steers and bulls Rising 2 year steers and bulls Rising 3 year and older steers and bulls Breeding bulls <i>Jersey and other dairy breeds</i> Rising 1 year heifers Rising 2 year heifers Mixed-age cows Rising 1 year steers and bulls Rising 2 year and older steers and bulls Breeding bulls
Deer	<i>Red deer</i> Rising 1 year hinds Rising 2 year hinds Mixed-age hinds Rising 1 year stags Rising 2 year and older stags (non-breeding) Breeding stags <i>Wapiti, elk, and related crossbreeds</i> Rising 1 year hinds Rising 2 year hinds Mixed-age hinds Rising 1 year stags Rising 2 year and older stags (non-breeding) Breeding stags

<i>Column 1</i> Types of livestock	<i>Column 2</i> Classes of livestock
Goats	<i>Other breeds</i>
	Rising 1 year hinds
	Rising 2 year hinds
	Mixed-age hinds
	Rising 1 year stags
	Rising 2 year and older stags (non-breeding)
	Breeding stags
	<i>Angora and angora crosses (mohair producing)</i>
	Rising 1 year does
	Mixed-age does
	Rising 1 year bucks (non-breeding)/wethers
	Bucks (non-breeding) /wethers over 1 year
	Breeding bucks
	<i>Other fibre and meat producing goats (cashmere or cashgora producing)</i>
	Rising 1 year does
Mixed-age does	
Rising 1 year bucks (non-breeding)/wethers	
Bucks (non-breeding)/wethers over 1 year	
Breeding bucks	
Pigs	<i>Milking (dairy) goats</i>
	Rising 1 year does
	Does over 1 year
	Breeding bucks
	Other dairy goats
	Breeding sows less than 1 year of age
	Breeding sows over 1 year of age
Breeding boars	
Sheep	Weaners less than 10 weeks of age (excluding sucklings)
	Growing pigs 10 to 17 weeks of age (porkers/baconers)
	Growing pigs over 17 weeks of age (baconers)
	Ewe hoggets
	Ram and wether hoggets
Two-tooth ewes	
Mixed-age ewes (rising 3 year and 4 year old ewes)	
Rising 5 year and older ewes	
Mixed-age wethers	
Breeding rams	

Schedule 9 ss EC 17, EC 19
Categories of livestock for which national standard costs to be declared

<i>Column 1</i> Types of livestock	<i>Column 2</i> Categories for which national standard costs to be declared	<i>Column 3</i> Types of costs to be declared
Dairy cattle	Purchased bobby calves	Rearing and growing
	Rising 1 year	Breeding, rearing, and growing
	Rising 2 year	Rearing and growing
Beef cattle	Rising 1 year	Breeding, rearing, and growing
	Rising 2 year	Rearing and growing
	Rising 3 year male non-breeding cattle (all breeds)	Rearing and growing
Deer	Rising 1 year	Breeding, rearing, and growing
	Rising 2 year	Rearing and growing
Goats (dairy)	Rising 1 year	Breeding, rearing, and growing
	Rising 2 year	Rearing and growing
Goats (meat and fibre)	Rising 1 year	Breeding, rearing, and growing
	Rising 2 year	Rearing and growing
Pigs	Weaners to 10 weeks of age	Breeding, rearing, and growing
	Growing pigs 10 to 18 weeks of age	Rearing and growing
Sheep	Rising 1 year	Breeding, rearing, and growing
	Rising 2 year	Rearing and growing

ss EE 33, EZ 10, EZ 11

Schedule 10
Straight-line equivalents of diminishing value
rates of depreciation

<i>Column 1</i> Diminishing value depreciation rate	<i>Column 2</i> Straight-line equivalent
1	1
2	1.5
2.5	2
3	2.5
4	3
5	3.5
6	4
7	5
7.5	5.5
8	6
9.5	6.5
10	7
11	7.5
12	8
13	8.5
13.5	9
14	9.5
15	10
16	10.5
16.5	11
17	11.5
17.5	12
18	12.5
19	13
20	13.5
20.5	14
21	14.5
21.5	15
22	15.5
23	16
24	16.5
24.5	17
25	17.5
26	18
27	18.5
27.5	19
28	19.5
28.5	20
29	20.5

<i>Column 1</i> Diminishing value depreciation rate	<i>Column 2</i> Straight-line equivalent
30	21
31	22
32	22.5
32.5	23
33	24
34	24.5
34.5	25
35	25.5
36	26
37	27
38	27.5
39	28
39.5	29
40	30
41	31
42	32
43	32.5
44	33
45	33.5
45.5	34
46	34.5
46.5	35
47	35.5
47.5	36
48	36.5
48.5	37
49	39
50	40
50.5	41
51	42
52	43
53	44
54	45
55	45.5
56	46
57	47
58	47.5
60	48
61	49
62	50
63	51
63.5	63.5
64	64
65	65

<i>Column 1</i> Diminishing value depreciation rate	<i>Column 2</i> Straight-line equivalent
66	66
67	67
68	68
69	69
70	70
71	71
72	72
73	73
74	74
75	75
76	76
77	77
78	78
79	79
80	80
81	81
82	82
100	100

Schedule 11
Banded rates of depreciation

ss EC 32, EE 25

<i>Column 1</i> Diminishing value depreciation rate	<i>Column 2</i> Straight-line equivalent
2	1.5
4	3
6	4
7.5	5.5
9.5	6.5
12	8
15	10
18	12.5
22	15.5
26	18
33	24
40	30
50	40
63.5	63.5
100	100

s KD 5

Schedule 12**Amount that, for purposes of section KD 5(6), is deemed to be equivalent of annual amount**

<i>Column 1</i>	<i>Column 2</i> Amount that, for purposes of section KD 5, is deemed to be equivalent of that annual amount
Amount that, in relation to application for certificate of entitlement to credit of tax, is annual amount	\$
Amount does not exceed \$20,000	20,000
Amount exceeds \$20,000 but does not exceed \$21,500	21,500
Amount exceeds \$21,500 but does not exceed \$23,500	23,500
Amount exceeds \$23,500 but does not exceed \$25,500	25,500
Amount exceeds \$25,500 but does not exceed \$27,000	27,000
Amount exceeds \$27,000 but does not exceed \$28,500	28,500
Amount exceeds \$28,500 but does not exceed \$30,000	30,000
Amount exceeds \$30,000 but does not exceed \$31,500	31,500
Amount exceeds \$31,500 but does not exceed \$33,000	33,000
Amount exceeds \$33,000 but does not exceed \$34,500	34,500
Amount exceeds \$34,500 but does not exceed \$36,000	36,000
Amount exceeds \$36,000 but does not exceed \$37,500	37,500
Amount exceeds \$37,500 but does not exceed \$39,000	39,000
Amount exceeds \$39,000 but does not exceed \$40,500	40,500
Amount exceeds \$40,500 but does not exceed \$42,000	42,000
Amount exceeds \$42,000 but does not exceed \$43,500	43,500
Amount exceeds \$43,500 but does not exceed \$45,000	45,000
Amount exceeds \$45,000 but does not exceed \$46,500	46,500
Amount exceeds \$46,500 but does not exceed \$48,000	48,000
Amount exceeds \$48,000 but does not exceed \$49,500	49,500
Amount exceeds \$49,500 but does not exceed \$51,000	51,000
Amount exceeds \$51,000 but does not exceed \$52,500	52,500
Amount exceeds \$52,500 but does not exceed \$54,000	54,000
Amount exceeds \$54,000 but does not exceed \$55,500	55,500
Amount exceeds \$55,500 but does not exceed \$57,000	57,000
Amount exceeds \$57,000 but does not exceed \$58,500	58,500
Amount exceeds \$58,500 but does not exceed \$60,000	60,000
Amount exceeds \$60,000 but does not exceed \$61,500	61,500
Amount exceeds \$61,500 but does not exceed \$63,000	63,000
Amount exceeds \$63,000 but does not exceed \$64,500	64,500
Amount exceeds \$64,500 but does not exceed \$66,000	66,000
Amount that exceeds \$66,000	the number of complete dollars comprised in the annual amount

Schedule 13 ss EF 3, MB 4, MB 5AA, MC 1,
MC 2, OB 1

**Months for payment of provisional tax and
terminal tax**

Part A

- 1 Month for payment of instalments of provisional tax under **section MB 5(1), (2), and (3)** and months for payment of terminal tax under **sections MC 1 and MC 2**, whether the tax year is a transitional year or not:

	A	B	C	D	E
Month of balance date	Month for payment of first instalment of provisional tax, being the month preceding the balance date	Month for payment of second instalment of provisional tax, being the month preceding the balance date	Month for payment of third instalment of provisional tax, being the month preceding the balance date	Month for payment of terminal tax, being the first such month succeeding the balance date	Month for payment of terminal tax, being the next such month succeeding the month in column D
October	February	June	October	September	November
November	March	July	November	October	December
December	April	August	December	November	January
January	May	September	January	December	February
February	June	October	February	January	March
March	July	November	March	February	April
April	August	December	April	February	April
May	September	January	May	February	April
June	October	February	June	February	April
July	November	March	July	February	April
August	December	April	August	February	April
September	January	May	September	February	April

- 2 In this part, **balance date**, in relation to income tax payable by a taxpayer in a tax year or other period, means the date of the annual balance of the taxpayer's accounts for that tax year or other period, being a tax year or other period for which the taxpayer is required by this Act or the Tax Administration Act 1994 to furnish a return of income.

Part B
Months for payments of instalments under section MB 5A

<i>Column 1</i> Length of transitional year	<i>Column 2</i> Number of instalments in transitional year	<i>Column 3</i> Month or months in which instalments, other than final instalment, are due
0 to 4 months	1	Only final instalment payable
5 to 8 months	2	Instalment due in 4th month
9 to 12 months	3	Instalments due in 4th and 8th months
13 to 16 months	4	Instalments due in 4th, 8th, and 12th months
17 to 20 months	5	Instalments due in 4th, 8th, 12th, and 16th months
21 to 24 months	6	Instalments due in 4th, 8th, 12th, 16th, and 20th months

Note:

Column 3 refers to—

- (a) the month(s) following the 1 April immediately before the first business day, for taxpayers who start business during a tax year:
- (b) the month(s) following a taxpayer's balance date in the tax year before a transitional year, for all other provisional taxpayers.

Schedule 14
Rate of resident withholding tax deductions

s NF 2

- 1 For **section NF 2**, the rate of resident withholding tax deduction from payments of resident withholding income is—
- (a) 39 cents, if the payer of the interest has received an election from the recipient of the interest to apply this rate of resident withholding tax deduction and has been supplied with the tax file number of—
 - (i) the person to whom the interest is paid; or
 - (ii) 1 of the persons to whom the interest is paid:
 - (b) 33 cents, if the payer of the interest has received an election from the recipient of the interest to apply this rate of resident withholding tax deduction and has been supplied with the tax file number of—
 - (i) the person to whom the interest is paid; or
 - (ii) 1 of the persons to whom the interest is paid:
 - (c) 19.5 cents, if the payer of the interest has received an election from the recipient of the interest to apply this rate of resident withholding tax deduction and has been supplied with the tax file number of—
 - (i) the person to whom the interest is paid; or
 - (ii) 1 of the persons to whom the interest is paid:
 - (d) 19.5 cents, if the payer of the interest has not received an election from the recipient of the interest to apply any 1 of the rates of resident withholding tax deduction set out in **paragraphs (a), (b), and (c)**, and has been supplied with the tax file number of—
 - (i) the person to whom the interest is paid; or
 - (ii) 1 of the persons to whom the interest is paid:
 - (e) if none of **paragraphs (a), (b), (c), and (d)** applies, a non-declaration rate of 39 cents.
- 1A **Clause 1C** and not **clause 1** applies to a recipient that is a company, other than a company that is a trustee.
- 1B Despite **clause 1A**, **clause 1** may be applied to a recipient that is a company in the period between 1 April 2001 and 30 June 2001 (both dates inclusive).

- 1C For **section NF 2**, the rate of resident withholding tax deduction from payments of resident withholding income is—
- (a) 39 cents, if the payer of the interest has received an election from the recipient of the interest to apply this rate of resident withholding tax deduction and has been supplied with the tax file number of—
 - (i) the person to whom the interest is paid; or
 - (ii) 1 of the persons to whom the interest is paid:
 - (b) 33 cents, if the payer of the interest has received an election from the recipient of the interest to apply this rate of resident withholding tax deduction and has been supplied with the tax file number of—
 - (i) the person to whom the interest is paid; or
 - (ii) 1 of the persons to whom the interest is paid:
 - (c) 33 cents, if the payer of the interest has not received an election from the recipient of the interest to apply any 1 of the rates of resident withholding tax deduction set out in **paragraph (a) or (b)** and has been supplied with the tax file number of—
 - (i) the person to whom the interest is paid; or
 - (ii) 1 of the persons to whom the interest is paid:
 - (d) if none of **paragraphs (a), (b), and (c)** applies, a non-declaration rate of 39 cents.
- 2 For the purposes of **section NF 2**, the rate of the resident withholding tax deduction from payments of resident withholding income, being dividends, for every \$1 of those payments is 33 cents.
-

Schedule 15
Statutory producer boards

s 0B 1

New Zealand Horticulture Export Authority

New Zealand Meat Board

New Zealand Pork Industry Board

New Zealand Wool Board

s 0B 1

Schedule 16
Depreciable land improvements

- 1 airport runways
 - 2 bores and wells
 - 3 bridges
 - 4 chimneys
 - 5 culverts
 - 6 dams
 - 7 fences
 - 8 hardstanding
 - 9 reservoirs
 - 10 retaining walls
 - 11 roads
 - 12 spillways
 - 13 swimming pools
 - 14 tanks
 - 15 tunnels
 - 16 wharves
-

Schedule 17
Depreciable intangible property

s 0B 1

- 1 the right to use a copyright
 - 2 the right to use a design or model, plan, secret formula or process, or other like property or right
 - 3 a patent or the right to use a patent
 - 4 the right to use land
 - 5 the right to use plant or machinery
 - 6 the copyright in software, the right to use the copyright in software, or the right to use software
 - 7 the right to use a trademark
 - 8 management rights and licence rights created under the Radiocommunications Act 1989
 - 9 a consent granted under the Resource Management Act 1991 to do something that otherwise would contravene sections 12 to 15 of that Act (other than a consent for a reclamation), being a consent granted in or after the 1996–97 tax year
 - 10 the copyright in a sound recording, if the copyright was produced or purchased by the taxpayer on or after 1 July 1997, and copies of the recording have been sold or offered for sale to the public
-

s 0B 1

Schedule 18
State enterprises

Agriquality New Zealand Limited
Airways Corporation of New Zealand Limited
Asure New Zealand Limited
At Work Insurance Limited
Crown Forestry Management Limited
Electricity Corporation of New Zealand Limited
Genesis Power Limited
Government Property Services Limited
Housing New Zealand Corporation
Housing New Zealand Limited
Landcorp Farming Limited
Learning Media Limited
Meridian Energy Limited
Meteorological Service of New Zealand Limited
Mighty River Power Limited
New Zealand Post Limited
New Zealand Symphony Orchestra Limited
Radio New Zealand Limited
Solid Energy of New Zealand Limited
Television New Zealand Limited
Terralink NZ Limited
Timberlands West Coast Limited
Transpower New Zealand Limited
Valuation New Zealand Limited
Works and Development Services Corporation (NZ) Limited

Schedule 19

Basic tax deductions

ss NC 6, OB 1

Salary or wages

- 1 Payments for weekly pay periods**

Subject to **clause 2**, the basic tax deduction from every payment of salary or wages not included in **clause 5** is, where the payment is for a weekly pay period, the appropriate amount specified in the appendix, according to the amount of the payment and the employee's tax code.
- 2 Payments for employees with "No declaration" tax code**

From every payment of salary or wages to an employee to whom a "No declaration" tax code applies, the basic tax deduction is an amount calculated on the amount of the payment at the rate of 45 cents per \$1.
- 3 Payments for pay periods longer than 1 week**

From every payment of salary or wages not included in **clause 5**, where the payment is for a pay period longer than a week, the basic tax deduction is the amount that is ascertained—

 - (a) by calculating the part of the payment that is for a week, on the basis that the overtime pay (if any) included in the payment and the balance of the payment respectively accrued at a uniform daily rate throughout the pay period; and
 - (b) by calculating the amount of the tax deduction that would be made under **clause 1** or, as the case may require, **clause 2** from the part of the payment that is for a week; and
 - (c) by increasing the amount of the tax deduction so calculated by the proportion that the total payment bears to the part of the payment that is for a week.
- 4 Payments in other cases**

From every payment of salary or wages not included in **clause 5**, where none of **clauses 1, 2, and 3** applies, the basic tax deduction is, in respect of so much of the payment as is for the services of the employee, during any week ending with a Saturday (calculated in accordance with **section NC 10** where

that section applies), the amount of the tax deduction that would be made under **clause 1** or, as the case may require, **clause 2** if the payment or, as the case may be, the part of the payment were for a weekly pay period ending with that Saturday.

5 Payments of secondary employment earnings

From every payment that is secondary employment earnings in respect of which the employee has delivered to the employer a tax code declaration under **section NC 8** and specifying the tax code "S", the basic tax deduction is an amount calculated on the amount of the payment at the rate of 21 cents per \$1.

5A Payments of secondary employment earnings with "SH" tax code

From every payment of secondary employment earnings for which the employee has delivered to the employer a tax code declaration under **section NC 8** specifying the tax code "SH", tax is deductible at the rate of 33 cents per \$1 of secondary employment earnings.

5B Payments of secondary employment earnings with "ST" tax code

From every payment of secondary employment earnings for which the employee has delivered to the employer a tax code declaration under **section NC 8** specifying the tax code "ST", tax is deductible at the rate of 39 cents per \$1 of secondary employment earnings.

6 Payments to casual agricultural employees

From each payment of salary or wages for employment as a casual agricultural employee for which the casual agricultural employee has delivered to the employer a tax code declaration under **section NC 8** specifying the tax code "CAE", the basic tax deduction is an amount calculated on the amount of the payment at the rate of 21 cents per \$1.

7B Payments to election day workers

From every payment of salary or wages for employment as an election day worker, in respect of which the election day

worker has delivered to the employer a tax code declaration under **section NC 8** specifying the tax code “EDW”, the basic tax deduction is an amount calculated on the amount of the payment at the rate of 21 cents per \$1.

Extra pays

8 Extra pays

From every extra pay, tax is deductible at the rate of—

- (a) 21 cents per \$1 of extra pay; or
- (b) 33 cents per \$1 of extra pay if either **section NC 2(5)(a) or NC 8(1A)** applies; or
- (c) 39 cents per \$1 of extra pay if either **section NC 2(5)(b) or NC 8(1A)** applies.

Appendix
Tax deductions from payments for weekly pay periods

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	ML	M		ML	M		ML	M		ML	M
\$ 1.00	\$ 0.00	\$ 0.15	\$ 66.00	\$ 0.00	\$ 9.90	\$ 131.00	\$ 7.85	\$ 19.65	\$ 196.00	\$ 30.19	\$ 30.19
2.00	0.00	0.30	67.00	0.00	10.05	132.00	8.20	19.80	197.00	30.40	30.40
3.00	0.00	0.45	68.00	0.00	10.20	133.00	8.55	19.95	198.00	30.61	30.61
4.00	0.00	0.60	69.00	0.00	10.35	134.00	8.90	20.10	199.00	30.82	30.82
5.00	0.00	0.75	70.00	0.00	10.50	135.00	9.25	20.25	200.00	31.03	31.03
6.00	0.00	0.90	71.00	0.00	10.65	136.00	9.60	20.40	201.00	31.24	31.24
7.00	0.00	1.05	72.00	0.00	10.80	137.00	9.95	20.55	202.00	31.45	31.45
8.00	0.00	1.20	73.00	0.00	10.95	138.00	10.30	20.70	203.00	31.66	31.66
9.00	0.00	1.35	74.00	0.00	11.10	139.00	10.65	20.85	204.00	31.87	31.87
10.00	0.00	1.50	75.00	0.00	11.25	140.00	11.00	21.00	205.00	32.08	32.08
11.00	0.00	1.65	76.00	0.00	11.40	141.00	11.35	21.15	206.00	32.29	32.29
12.00	0.00	1.80	77.00	0.00	11.55	142.00	11.70	21.30	207.00	32.50	32.50
13.00	0.00	1.95	78.00	0.00	11.70	143.00	12.05	21.45	208.00	32.71	32.71
14.00	0.00	2.10	79.00	0.00	11.85	144.00	12.40	21.60	209.00	32.92	32.92
15.00	0.00	2.25	80.00	0.00	12.00	145.00	12.75	21.75	210.00	33.13	33.13
16.00	0.00	2.40	81.00	0.00	12.15	146.00	13.10	21.90	211.00	33.34	33.34
17.00	0.00	2.55	82.00	0.00	12.30	147.00	13.45	22.05	212.00	33.55	33.55
18.00	0.00	2.70	83.00	0.00	12.45	148.00	13.80	22.20	213.00	33.76	33.76
19.00	0.00	2.85	84.00	0.00	12.60	149.00	14.15	22.35	214.00	33.97	33.97
20.00	0.00	3.00	85.00	0.00	12.75	150.00	14.50	22.50	215.00	34.18	34.18
21.00	0.00	3.15	86.00	0.00	12.90	151.00	14.85	22.65	216.00	34.39	34.39
22.00	0.00	3.30	87.00	0.00	13.05	152.00	15.20	22.80	217.00	34.60	34.60
23.00	0.00	3.45	88.00	0.00	13.20	153.00	15.55	22.95	218.00	34.81	34.81
24.00	0.00	3.60	89.00	0.00	13.35	154.00	15.90	23.10	219.00	35.02	35.02
25.00	0.00	3.75	90.00	0.00	13.50	155.00	16.25	23.25	220.00	35.23	35.23
26.00	0.00	3.90	91.00	0.00	13.65	156.00	16.60	23.40	221.00	35.44	35.44
27.00	0.00	4.05	92.00	0.00	13.80	157.00	16.95	23.55	222.00	35.65	35.65
28.00	0.00	4.20	93.00	0.00	13.95	158.00	17.30	23.70	223.00	35.86	35.86
29.00	0.00	4.35	94.00	0.10	14.10	159.00	17.65	23.85	224.00	36.07	36.07
30.00	0.00	4.50	95.00	0.25	14.25	160.00	18.00	24.00	225.00	36.28	36.28
31.00	0.00	4.65	96.00	0.40	14.40	161.00	18.35	24.15	226.00	36.49	36.49
32.00	0.00	4.80	97.00	0.55	14.55	162.00	18.70	24.30	227.00	36.70	36.70
33.00	0.00	4.95	98.00	0.70	14.70	163.00	19.05	24.45	228.00	36.91	36.91
34.00	0.00	5.10	99.00	0.85	14.85	164.00	19.40	24.60	229.00	37.12	37.12
35.00	0.00	5.25	100.00	1.00	15.00	165.00	19.75	24.75	230.00	37.33	37.33
36.00	0.00	5.40	101.00	1.15	15.15	166.00	20.10	24.90	231.00	37.54	37.54
37.00	0.00	5.55	102.00	1.30	15.30	167.00	20.45	25.05	232.00	37.75	37.75
38.00	0.00	5.70	103.00	1.45	15.45	168.00	20.80	25.20	233.00	37.96	37.96
39.00	0.00	5.85	104.00	1.60	15.60	169.00	21.15	25.35	234.00	38.17	38.17
40.00	0.00	6.00	105.00	1.75	15.75	170.00	21.50	25.50	235.00	38.38	38.38
41.00	0.00	6.15	106.00	1.90	15.90	171.00	21.85	25.65	236.00	38.59	38.59
42.00	0.00	6.30	107.00	2.05	16.05	172.00	22.20	25.80	237.00	38.80	38.80
43.00	0.00	6.45	108.00	2.20	16.20	173.00	22.55	25.95	238.00	39.01	39.01
44.00	0.00	6.60	109.00	2.35	16.35	174.00	22.90	26.10	239.00	39.22	39.22
45.00	0.00	6.75	110.00	2.50	16.50	175.00	23.25	26.25	240.00	39.43	39.43
46.00	0.00	6.90	111.00	2.65	16.65	176.00	23.60	26.40	241.00	39.64	39.64
47.00	0.00	7.05	112.00	2.80	16.80	177.00	23.95	26.55	242.00	39.85	39.85
48.00	0.00	7.20	113.00	2.95	16.95	178.00	24.30	26.70	243.00	40.06	40.06
49.00	0.00	7.35	114.00	3.10	17.10	179.00	24.65	26.85	244.00	40.27	40.27
50.00	0.00	7.50	115.00	3.25	17.25	180.00	25.00	27.00	245.00	40.48	40.48
51.00	0.00	7.65	116.00	3.40	17.40	181.00	25.35	27.15	246.00	40.69	40.69
52.00	0.00	7.80	117.00	3.55	17.55	182.00	25.70	27.30	247.00	40.90	40.90
53.00	0.00	7.95	118.00	3.70	17.70	183.00	26.06	27.46	248.00	41.11	41.11
54.00	0.00	8.10	119.00	3.85	17.85	184.00	26.47	27.67	249.00	41.32	41.32
55.00	0.00	8.25	120.00	4.00	18.00	185.00	26.88	27.88	250.00	41.53	41.53
56.00	0.00	8.40	121.00	4.35	18.15	186.00	27.29	28.09	251.00	41.74	41.74
57.00	0.00	8.55	122.00	4.70	18.30	187.00	27.70	28.30	252.00	41.95	41.95
58.00	0.00	8.70	123.00	5.05	18.45	188.00	28.11	28.51	253.00	42.16	42.16
59.00	0.00	8.85	124.00	5.40	18.60	189.00	28.52	28.72	254.00	42.37	42.37
60.00	0.00	9.00	125.00	5.75	18.75	190.00	28.93	28.93	255.00	42.58	42.58
61.00	0.00	9.15	126.00	6.10	18.90	191.00	29.34	29.14	256.00	42.79	42.79
62.00	0.00	9.30	127.00	6.45	19.05	192.00	29.75	29.35	257.00	43.00	43.00
63.00	0.00	9.45	128.00	6.80	19.20	193.00	30.16	29.56	258.00	43.21	43.21
64.00	0.00	9.60	129.00	7.15	19.35	194.00	30.57	29.77	259.00	43.42	43.42
65.00	0.00	9.75	130.00	7.50	19.50	195.00	30.98	29.98	260.00	43.63	43.63

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—eg, board and lodgings

Appendix—continued

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	ML	M		ML	M		ML	M		ML	M
\$ 261.00	\$ 43.84	\$ 43.84	\$ 326.00	\$ 57.49	\$ 57.49	\$ 391.00	\$ 71.14	\$ 71.14	\$ 456.00	\$ 84.79	\$ 84.79
262.00	44.05	44.05	327.00	57.70	57.70	392.00	71.35	71.35	457.00	85.00	85.00
263.00	44.26	44.26	328.00	57.91	57.91	393.00	71.56	71.56	458.00	85.21	85.21
264.00	44.47	44.47	329.00	58.12	58.12	394.00	71.77	71.77	459.00	85.42	85.42
265.00	44.68	44.68	330.00	58.33	58.33	395.00	71.98	71.98	460.00	85.63	85.63
266.00	44.89	44.89	331.00	58.54	58.54	396.00	72.19	72.19	461.00	85.84	85.84
267.00	45.10	45.10	332.00	58.75	58.75	397.00	72.40	72.40	462.00	86.05	86.05
268.00	45.31	45.31	333.00	58.96	58.96	398.00	72.61	72.61	463.00	86.26	86.26
269.00	45.52	45.52	334.00	59.17	59.17	399.00	72.82	72.82	464.00	86.47	86.47
270.00	45.73	45.73	335.00	59.38	59.38	400.00	73.03	73.03	465.00	86.68	86.68
271.00	45.94	45.94	336.00	59.59	59.59	401.00	73.24	73.24	466.00	86.89	86.89
272.00	46.15	46.15	337.00	59.80	59.80	402.00	73.45	73.45	467.00	87.10	87.10
273.00	46.36	46.36	338.00	60.01	60.01	403.00	73.66	73.66	468.00	87.31	87.31
274.00	46.57	46.57	339.00	60.22	60.22	404.00	73.87	73.87	469.00	87.52	87.52
275.00	46.78	46.78	340.00	60.43	60.43	405.00	74.08	74.08	470.00	87.73	87.73
276.00	46.99	46.99	341.00	60.64	60.64	406.00	74.29	74.29	471.00	87.94	87.94
277.00	47.20	47.20	342.00	60.85	60.85	407.00	74.50	74.50	472.00	88.15	88.15
278.00	47.41	47.41	343.00	61.06	61.06	408.00	74.71	74.71	473.00	88.36	88.36
279.00	47.62	47.62	344.00	61.27	61.27	409.00	74.92	74.92	474.00	88.57	88.57
280.00	47.83	47.83	345.00	61.48	61.48	410.00	75.13	75.13	475.00	88.78	88.78
281.00	48.04	48.04	346.00	61.69	61.69	411.00	75.34	75.34	476.00	88.99	88.99
282.00	48.25	48.25	347.00	61.90	61.90	412.00	75.55	75.55	477.00	89.20	89.20
283.00	48.46	48.46	348.00	62.11	62.11	413.00	75.76	75.76	478.00	89.41	89.41
284.00	48.67	48.67	349.00	62.32	62.32	414.00	75.97	75.97	479.00	89.62	89.62
285.00	48.88	48.88	350.00	62.53	62.53	415.00	76.18	76.18	480.00	89.83	89.83
286.00	49.09	49.09	351.00	62.74	62.74	416.00	76.39	76.39	481.00	90.04	90.04
287.00	49.30	49.30	352.00	62.95	62.95	417.00	76.60	76.60	482.00	90.25	90.25
288.00	49.51	49.51	353.00	63.16	63.16	418.00	76.81	76.81	483.00	90.46	90.46
289.00	49.72	49.72	354.00	63.37	63.37	419.00	77.02	77.02	484.00	90.67	90.67
290.00	49.93	49.93	355.00	63.58	63.58	420.00	77.23	77.23	485.00	90.88	90.88
291.00	50.14	50.14	356.00	63.79	63.79	421.00	77.44	77.44	486.00	91.09	91.09
292.00	50.35	50.35	357.00	64.00	64.00	422.00	77.65	77.65	487.00	91.30	91.30
293.00	50.56	50.56	358.00	64.21	64.21	423.00	77.86	77.86	488.00	91.51	91.51
294.00	50.77	50.77	359.00	64.42	64.42	424.00	78.07	78.07	489.00	91.72	91.72
295.00	50.98	50.98	360.00	64.63	64.63	425.00	78.28	78.28	490.00	91.93	91.93
296.00	51.19	51.19	361.00	64.84	64.84	426.00	78.49	78.49	491.00	92.14	92.14
297.00	51.40	51.40	362.00	65.05	65.05	427.00	78.70	78.70	492.00	92.35	92.35
298.00	51.61	51.61	363.00	65.26	65.26	428.00	78.91	78.91	493.00	92.56	92.56
299.00	51.82	51.82	364.00	65.47	65.47	429.00	79.12	79.12	494.00	92.77	92.77
300.00	52.03	52.03	365.00	65.68	65.68	430.00	79.33	79.33	495.00	92.98	92.98
301.00	52.24	52.24	366.00	65.89	65.89	431.00	79.54	79.54	496.00	93.19	93.19
302.00	52.45	52.45	367.00	66.10	66.10	432.00	79.75	79.75	497.00	93.40	93.40
303.00	52.66	52.66	368.00	66.31	66.31	433.00	79.96	79.96	498.00	93.61	93.61
304.00	52.87	52.87	369.00	66.52	66.52	434.00	80.17	80.17	499.00	93.82	93.82
305.00	53.08	53.08	370.00	66.73	66.73	435.00	80.38	80.38	500.00	94.03	94.03
306.00	53.29	53.29	371.00	66.94	66.94	436.00	80.59	80.59	501.00	94.24	94.24
307.00	53.50	53.50	372.00	67.15	67.15	437.00	80.80	80.80	502.00	94.45	94.45
308.00	53.71	53.71	373.00	67.36	67.36	438.00	81.01	81.01	503.00	94.66	94.66
309.00	53.92	53.92	374.00	67.57	67.57	439.00	81.22	81.22	504.00	94.87	94.87
310.00	54.13	54.13	375.00	67.78	67.78	440.00	81.43	81.43	505.00	95.08	95.08
311.00	54.34	54.34	376.00	67.99	67.99	441.00	81.64	81.64	506.00	95.29	95.29
312.00	54.55	54.55	377.00	68.20	68.20	442.00	81.85	81.85	507.00	95.50	95.50
313.00	54.76	54.76	378.00	68.41	68.41	443.00	82.06	82.06	508.00	95.71	95.71
314.00	54.97	54.97	379.00	68.62	68.62	444.00	82.27	82.27	509.00	95.92	95.92
315.00	55.18	55.18	380.00	68.83	68.83	445.00	82.48	82.48	510.00	96.13	96.13
316.00	55.39	55.39	381.00	69.04	69.04	446.00	82.69	82.69	511.00	96.34	96.34
317.00	55.60	55.60	382.00	69.25	69.25	447.00	82.90	82.90	512.00	96.55	96.55
318.00	55.81	55.81	383.00	69.46	69.46	448.00	83.11	83.11	513.00	96.76	96.76
319.00	56.02	56.02	384.00	69.67	69.67	449.00	83.32	83.32	514.00	96.97	96.97
320.00	56.23	56.23	385.00	69.88	69.88	450.00	83.53	83.53	515.00	97.18	97.18
321.00	56.44	56.44	386.00	70.09	70.09	451.00	83.74	83.74	516.00	97.39	97.39
322.00	56.65	56.65	387.00	70.30	70.30	452.00	83.95	83.95	517.00	97.60	97.60
323.00	56.86	56.86	388.00	70.51	70.51	453.00	84.16	84.16	518.00	97.81	97.81
324.00	57.07	57.07	389.00	70.72	70.72	454.00	84.37	84.37	519.00	98.02	98.02
325.00	57.28	57.28	390.00	70.93	70.93	455.00	84.58	84.58	520.00	98.23	98.23

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—eg, board and lodgings

Appendix—continued

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	ML	M		ML	M		ML	M		ML	M
\$ 521.00	\$ 98.44	\$ 98.44	\$ 586.00	112.09	112.09	\$ 651.00	125.74	125.74	\$ 716.00	\$ 139.39	\$ 139.39
522.00	98.65	98.65	587.00	112.30	112.30	652.00	125.95	125.95	717.00	139.60	139.60
523.00	98.86	98.86	588.00	112.51	112.51	653.00	126.16	126.16	718.00	139.81	139.81
524.00	99.07	99.07	589.00	112.72	112.72	654.00	126.37	126.37	719.00	140.02	140.02
525.00	99.28	99.28	590.00	112.93	112.93	655.00	126.58	126.58	720.00	140.23	140.23
526.00	99.49	99.49	591.00	113.14	113.14	656.00	126.79	126.79	721.00	140.44	140.44
527.00	99.70	99.70	592.00	113.35	113.35	657.00	127.00	127.00	722.00	140.65	140.65
528.00	99.91	99.91	593.00	113.56	113.56	658.00	127.21	127.21	723.00	140.86	140.86
529.00	100.12	100.12	594.00	113.77	113.77	659.00	127.42	127.42	724.00	141.07	141.07
530.00	100.33	100.33	595.00	113.98	113.98	660.00	127.63	127.63	725.00	141.28	141.28
531.00	100.54	100.54	596.00	114.19	114.19	661.00	127.84	127.84	726.00	141.49	141.49
532.00	100.75	100.75	597.00	114.40	114.40	662.00	128.05	128.05	727.00	141.70	141.70
533.00	100.96	100.96	598.00	114.61	114.61	663.00	128.26	128.26	728.00	141.91	141.91
534.00	101.17	101.17	599.00	114.82	114.82	664.00	128.47	128.47	729.00	142.12	142.12
535.00	101.38	101.38	600.00	115.03	115.03	665.00	128.68	128.68	730.00	142.33	142.33
536.00	101.59	101.59	601.00	115.24	115.24	666.00	128.89	128.89	731.00	142.57	142.57
537.00	101.80	101.80	602.00	115.45	115.45	667.00	129.10	129.10	732.00	142.90	142.90
538.00	102.01	102.01	603.00	115.66	115.66	668.00	129.31	129.31	733.00	143.23	143.23
539.00	102.22	102.22	604.00	115.87	115.87	669.00	129.52	129.52	734.00	143.56	143.56
540.00	102.43	102.43	605.00	116.08	116.08	670.00	129.73	129.73	735.00	143.89	143.89
541.00	102.64	102.64	606.00	116.29	116.29	671.00	129.94	129.94	736.00	144.22	144.22
542.00	102.85	102.85	607.00	116.50	116.50	672.00	130.15	130.15	737.00	144.55	144.55
543.00	103.06	103.06	608.00	116.71	116.71	673.00	130.36	130.36	738.00	144.88	144.88
544.00	103.27	103.27	609.00	116.92	116.92	674.00	130.57	130.57	739.00	145.21	145.21
545.00	103.48	103.48	610.00	117.13	117.13	675.00	130.78	130.78	740.00	145.54	145.54
546.00	103.69	103.69	611.00	117.34	117.34	676.00	130.99	130.99	741.00	145.87	145.87
547.00	103.90	103.90	612.00	117.55	117.55	677.00	131.20	131.20	742.00	146.20	146.20
548.00	104.11	104.11	613.00	117.76	117.76	678.00	131.41	131.41	743.00	146.53	146.53
549.00	104.32	104.32	614.00	117.97	117.97	679.00	131.62	131.62	744.00	146.86	146.86
550.00	104.53	104.53	615.00	118.18	118.18	680.00	131.83	131.83	745.00	147.19	147.19
551.00	104.74	104.74	616.00	118.39	118.39	681.00	132.04	132.04	746.00	147.52	147.52
552.00	104.95	104.95	617.00	118.60	118.60	682.00	132.25	132.25	747.00	147.85	147.85
553.00	105.16	105.16	618.00	118.81	118.81	683.00	132.46	132.46	748.00	148.18	148.18
554.00	105.37	105.37	619.00	119.02	119.02	684.00	132.67	132.67	749.00	148.51	148.51
555.00	105.58	105.58	620.00	119.23	119.23	685.00	132.88	132.88	750.00	148.84	148.84
556.00	105.79	105.79	621.00	119.44	119.44	686.00	133.09	133.09	751.00	149.17	149.17
557.00	106.00	106.00	622.00	119.65	119.65	687.00	133.30	133.30	752.00	149.50	149.50
558.00	106.21	106.21	623.00	119.86	119.86	688.00	133.51	133.51	753.00	149.83	149.83
559.00	106.42	106.42	624.00	120.07	120.07	689.00	133.72	133.72	754.00	150.16	150.16
560.00	106.63	106.63	625.00	120.28	120.28	690.00	133.93	133.93	755.00	150.49	150.49
561.00	106.84	106.84	626.00	120.49	120.49	691.00	134.14	134.14	756.00	150.82	150.82
562.00	107.05	107.05	627.00	120.70	120.70	692.00	134.35	134.35	757.00	151.15	151.15
563.00	107.26	107.26	628.00	120.91	120.91	693.00	134.56	134.56	758.00	151.48	151.48
564.00	107.47	107.47	629.00	121.12	121.12	694.00	134.77	134.77	759.00	151.81	151.81
565.00	107.68	107.68	630.00	121.33	121.33	695.00	134.98	134.98	760.00	152.14	152.14
566.00	107.89	107.89	631.00	121.54	121.54	696.00	135.19	135.19	761.00	152.47	152.47
567.00	108.10	108.10	632.00	121.75	121.75	697.00	135.40	135.40	762.00	152.80	152.80
568.00	108.31	108.31	633.00	121.96	121.96	698.00	135.61	135.61	763.00	153.13	153.13
569.00	108.52	108.52	634.00	122.17	122.17	699.00	135.82	135.82	764.00	153.46	153.46
570.00	108.73	108.73	635.00	122.38	122.38	700.00	136.03	136.03	765.00	153.79	153.79
571.00	108.94	108.94	636.00	122.59	122.59	701.00	136.24	136.24	766.00	154.12	154.12
572.00	109.15	109.15	637.00	122.80	122.80	702.00	136.45	136.45	767.00	154.45	154.45
573.00	109.36	109.36	638.00	123.01	123.01	703.00	136.66	136.66	768.00	154.78	154.78
574.00	109.57	109.57	639.00	123.22	123.22	704.00	136.87	136.87	769.00	155.11	155.11
575.00	109.78	109.78	640.00	123.43	123.43	705.00	137.08	137.08	770.00	155.44	155.44
576.00	109.99	109.99	641.00	123.64	123.64	706.00	137.29	137.29	771.00	155.77	155.77
577.00	110.20	110.20	642.00	123.85	123.85	707.00	137.50	137.50	772.00	156.10	156.10
578.00	110.41	110.41	643.00	124.06	124.06	708.00	137.71	137.71	773.00	156.43	156.43
579.00	110.62	110.62	644.00	124.27	124.27	709.00	137.92	137.92	774.00	156.76	156.76
580.00	110.83	110.83	645.00	124.48	124.48	710.00	138.13	138.13	775.00	157.09	157.09
581.00	111.04	111.04	646.00	124.69	124.69	711.00	138.34	138.34	776.00	157.42	157.42
582.00	111.25	111.25	647.00	124.90	124.90	712.00	138.55	138.55	777.00	157.75	157.75
583.00	111.46	111.46	648.00	125.11	125.11	713.00	138.76	138.76	778.00	158.08	158.08
584.00	111.67	111.67	649.00	125.32	125.32	714.00	138.97	138.97	779.00	158.41	158.41
585.00	111.88	111.88	650.00	125.53	125.53	715.00	139.18	139.18	780.00	158.74	158.74

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—eg, board and lodgings

Appendix—continued

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	ML	M		ML	M		ML	M		ML	M
\$ 781.00	\$ 159.07	\$ 159.07	\$ 846.00	\$ 180.52	\$ 180.52	\$ 911.00	\$ 201.97	\$ 201.97	\$ 976.00	\$ 223.42	\$ 223.42
782.00	159.40	159.40	847.00	180.85	180.85	912.00	202.30	202.30	977.00	223.75	223.75
783.00	159.73	159.73	848.00	181.18	181.18	913.00	202.63	202.63	978.00	224.08	224.08
784.00	160.06	160.06	849.00	181.51	181.51	914.00	202.96	202.96	979.00	224.41	224.41
785.00	160.39	160.39	850.00	181.84	181.84	915.00	203.29	203.29	980.00	224.74	224.74
786.00	160.72	160.72	851.00	182.17	182.17	916.00	203.62	203.62	981.00	225.07	225.07
787.00	161.05	161.05	852.00	182.50	182.50	917.00	203.95	203.95	982.00	225.40	225.40
788.00	161.38	161.38	853.00	182.83	182.83	918.00	204.28	204.28	983.00	225.73	225.73
789.00	161.71	161.71	854.00	183.16	183.16	919.00	204.61	204.61	984.00	226.06	226.06
790.00	162.04	162.04	855.00	183.49	183.49	920.00	204.94	204.94	985.00	226.39	226.39
791.00	162.37	162.37	856.00	183.82	183.82	921.00	205.27	205.27	986.00	226.72	226.72
792.00	162.70	162.70	857.00	184.15	184.15	922.00	205.60	205.60	987.00	227.05	227.05
793.00	163.03	163.03	858.00	184.48	184.48	923.00	205.93	205.93	988.00	227.38	227.38
794.00	163.36	163.36	859.00	184.81	184.81	924.00	206.26	206.26	989.00	227.71	227.71
795.00	163.69	163.69	860.00	185.14	185.14	925.00	206.59	206.59	990.00	228.04	228.04
796.00	164.02	164.02	861.00	185.47	185.47	926.00	206.92	206.92	991.00	228.37	228.37
797.00	164.35	164.35	862.00	185.80	185.80	927.00	207.25	207.25	992.00	228.70	228.70
798.00	164.68	164.68	863.00	186.13	186.13	928.00	207.58	207.58	993.00	229.03	229.03
799.00	165.01	165.01	864.00	186.46	186.46	929.00	207.91	207.91	994.00	229.36	229.36
800.00	165.34	165.34	865.00	186.79	186.79	930.00	208.24	208.24	995.00	229.69	229.69
801.00	165.67	165.67	866.00	187.12	187.12	931.00	208.57	208.57	996.00	230.02	230.02
802.00	166.00	166.00	867.00	187.45	187.45	932.00	208.90	208.90	997.00	230.35	230.35
803.00	166.33	166.33	868.00	187.78	187.78	933.00	209.23	209.23	998.00	230.68	230.68
804.00	166.66	166.66	869.00	188.11	188.11	934.00	209.56	209.56	999.00	231.01	231.01
805.00	166.99	166.99	870.00	188.44	188.44	935.00	209.89	209.89	1000.00	231.34	231.34
806.00	167.32	167.32	871.00	188.77	188.77	936.00	210.22	210.22	1001.00	231.67	231.67
807.00	167.65	167.65	872.00	189.10	189.10	937.00	210.55	210.55	1002.00	232.00	232.00
808.00	167.98	167.98	873.00	189.43	189.43	938.00	210.88	210.88	1003.00	232.33	232.33
809.00	168.31	168.31	874.00	189.76	189.76	939.00	211.21	211.21	1004.00	232.66	232.66
810.00	168.64	168.64	875.00	190.09	190.09	940.00	211.54	211.54	1005.00	232.99	232.99
811.00	168.97	168.97	876.00	190.42	190.42	941.00	211.87	211.87	1006.00	233.32	233.32
812.00	169.30	169.30	877.00	190.75	190.75	942.00	212.20	212.20	1007.00	233.65	233.65
813.00	169.63	169.63	878.00	191.08	191.08	943.00	212.53	212.53	1008.00	233.98	233.98
814.00	169.96	169.96	879.00	191.41	191.41	944.00	212.86	212.86	1009.00	234.31	234.31
815.00	170.29	170.29	880.00	191.74	191.74	945.00	213.19	213.19	1010.00	234.64	234.64
816.00	170.62	170.62	881.00	192.07	192.07	946.00	213.52	213.52	1011.00	234.97	234.97
817.00	170.95	170.95	882.00	192.40	192.40	947.00	213.85	213.85	1012.00	235.30	235.30
818.00	171.28	171.28	883.00	192.73	192.73	948.00	214.18	214.18	1013.00	235.63	235.63
819.00	171.61	171.61	884.00	193.06	193.06	949.00	214.51	214.51	1014.00	235.96	235.96
820.00	171.94	171.94	885.00	193.39	193.39	950.00	214.84	214.84	1015.00	236.29	236.29
821.00	172.27	172.27	886.00	193.72	193.72	951.00	215.17	215.17	1016.00	236.62	236.62
822.00	172.60	172.60	887.00	194.05	194.05	952.00	215.50	215.50	1017.00	236.95	236.95
823.00	172.93	172.93	888.00	194.38	194.38	953.00	215.83	215.83	1018.00	237.28	237.28
824.00	173.26	173.26	889.00	194.71	194.71	954.00	216.16	216.16	1019.00	237.61	237.61
825.00	173.59	173.59	890.00	195.04	195.04	955.00	216.49	216.49	1020.00	237.94	237.94
826.00	173.92	173.92	891.00	195.37	195.37	956.00	216.82	216.82	1021.00	238.27	238.27
827.00	174.25	174.25	892.00	195.70	195.70	957.00	217.15	217.15	1022.00	238.60	238.60
828.00	174.58	174.58	893.00	196.03	196.03	958.00	217.48	217.48	1023.00	238.93	238.93
829.00	174.91	174.91	894.00	196.36	196.36	959.00	217.81	217.81	1024.00	239.26	239.26
830.00	175.24	175.24	895.00	196.69	196.69	960.00	218.14	218.14	1025.00	239.59	239.59
831.00	175.57	175.57	896.00	197.02	197.02	961.00	218.47	218.47	1026.00	239.92	239.92
832.00	175.90	175.90	897.00	197.35	197.35	962.00	218.80	218.80	1027.00	240.25	240.25
833.00	176.23	176.23	898.00	197.68	197.68	963.00	219.13	219.13	1028.00	240.58	240.58
834.00	176.56	176.56	899.00	198.01	198.01	964.00	219.46	219.46	1029.00	240.91	240.91
835.00	176.89	176.89	900.00	198.34	198.34	965.00	219.79	219.79	1030.00	241.24	241.24
836.00	177.22	177.22	901.00	198.67	198.67	966.00	220.12	220.12	1031.00	241.57	241.57
837.00	177.55	177.55	902.00	199.00	199.00	967.00	220.45	220.45	1032.00	241.90	241.90
838.00	177.88	177.88	903.00	199.33	199.33	968.00	220.78	220.78	1033.00	242.23	242.23
839.00	178.21	178.21	904.00	199.66	199.66	969.00	221.11	221.11	1034.00	242.56	242.56
840.00	178.54	178.54	905.00	199.99	199.99	970.00	221.44	221.44	1035.00	242.89	242.89
841.00	178.87	178.87	906.00	200.32	200.32	971.00	221.77	221.77	1036.00	243.22	243.22
842.00	179.20	179.20	907.00	200.65	200.65	972.00	222.10	222.10	1037.00	243.55	243.55
843.00	179.53	179.53	908.00	200.98	200.98	973.00	222.43	222.43	1038.00	243.88	243.88
844.00	179.86	179.86	909.00	201.31	201.31	974.00	222.76	222.76	1039.00	244.21	244.21
845.00	180.19	180.19	910.00	201.64	201.64	975.00	223.09	223.09	1040.00	244.54	244.54

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—eg, board and lodgings

Appendix—continued

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	ML	M		ML	M		ML	M		ML	M
\$ 1041.00	\$ 244.87	\$ 244.87	\$ 1106.00	\$ 266.32	\$ 266.32	\$ 1171.00	\$ 288.80	\$ 288.80	\$ 1236.00	\$ 314.15	\$ 314.15
1042.00	245.20	245.20	1107.00	266.65	266.65	1172.00	289.19	289.19	1237.00	314.54	314.54
1043.00	245.53	245.53	1108.00	266.98	266.98	1173.00	289.58	289.58	1238.00	314.93	314.93
1044.00	245.86	245.86	1109.00	267.31	267.31	1174.00	289.97	289.97	1239.00	315.32	315.32
1045.00	246.19	246.19	1110.00	267.64	267.64	1175.00	290.36	290.36	1240.00	315.71	315.71
1046.00	246.52	246.52	1111.00	267.97	267.97	1176.00	290.75	290.75	1241.00	316.10	316.10
1047.00	246.85	246.85	1112.00	268.30	268.30	1177.00	291.14	291.14	1242.00	316.49	316.49
1048.00	247.18	247.18	1113.00	268.63	268.63	1178.00	291.53	291.53	1243.00	316.88	316.88
1049.00	247.51	247.51	1114.00	268.96	268.96	1179.00	291.92	291.92	1244.00	317.27	317.27
1050.00	247.84	247.84	1115.00	269.29	269.29	1180.00	292.31	292.31	1245.00	317.66	317.66
1051.00	248.17	248.17	1116.00	269.62	269.62	1181.00	292.70	292.70	1246.00	318.05	318.05
1052.00	248.50	248.50	1117.00	269.95	269.95	1182.00	293.09	293.09	1247.00	318.44	318.44
1053.00	248.83	248.83	1118.00	270.28	270.28	1183.00	293.48	293.48	1248.00	318.83	318.83
1054.00	249.16	249.16	1119.00	270.61	270.61	1184.00	293.87	293.87	1249.00	319.22	319.22
1055.00	249.49	249.49	1120.00	270.94	270.94	1185.00	294.26	294.26	1250.00	319.61	319.61
1056.00	249.82	249.82	1121.00	271.27	271.27	1186.00	294.65	294.65	1251.00	320.00	320.00
1057.00	250.15	250.15	1122.00	271.60	271.60	1187.00	295.04	295.04	1252.00	320.39	320.39
1058.00	250.48	250.48	1123.00	271.93	271.93	1188.00	295.43	295.43	1253.00	320.78	320.78
1059.00	250.81	250.81	1124.00	272.26	272.26	1189.00	295.82	295.82	1254.00	321.17	321.17
1060.00	251.14	251.14	1125.00	272.59	272.59	1190.00	296.21	296.21	1255.00	321.56	321.56
1061.00	251.47	251.47	1126.00	272.92	272.92	1191.00	296.60	296.60	1256.00	321.95	321.95
1062.00	251.80	251.80	1127.00	273.25	273.25	1192.00	296.99	296.99	1257.00	322.34	322.34
1063.00	252.13	252.13	1128.00	273.58	273.58	1193.00	297.38	297.38	1258.00	322.73	322.73
1064.00	252.46	252.46	1129.00	273.91	273.91	1194.00	297.77	297.77	1259.00	323.12	323.12
1065.00	252.79	252.79	1130.00	274.24	274.24	1195.00	298.16	298.16	1260.00	323.51	323.51
1066.00	253.12	253.12	1131.00	274.57	274.57	1196.00	298.55	298.55	1261.00	323.90	323.90
1067.00	253.45	253.45	1132.00	274.90	274.90	1197.00	298.94	298.94	1262.00	324.29	324.29
1068.00	253.78	253.78	1133.00	275.23	275.23	1198.00	299.33	299.33	1263.00	324.68	324.68
1069.00	254.11	254.11	1134.00	275.56	275.56	1199.00	299.72	299.72	1264.00	325.07	325.07
1070.00	254.44	254.44	1135.00	275.89	275.89	1200.00	300.11	300.11	1265.00	325.46	325.46
1071.00	254.77	254.77	1136.00	276.22	276.22	1201.00	300.50	300.50	1266.00	325.85	325.85
1072.00	255.10	255.10	1137.00	276.55	276.55	1202.00	300.89	300.89	1267.00	326.24	326.24
1073.00	255.43	255.43	1138.00	276.88	276.88	1203.00	301.28	301.28	1268.00	326.63	326.63
1074.00	255.76	255.76	1139.00	277.21	277.21	1204.00	301.67	301.67	1269.00	327.02	327.02
1075.00	256.09	256.09	1140.00	277.54	277.54	1205.00	302.06	302.06	1270.00	327.41	327.41
1076.00	256.42	256.42	1141.00	277.87	277.87	1206.00	302.45	302.45	1271.00	327.80	327.80
1077.00	256.75	256.75	1142.00	278.20	278.20	1207.00	302.84	302.84	1272.00	328.19	328.19
1078.00	257.08	257.08	1143.00	278.53	278.53	1208.00	303.23	303.23	1273.00	328.58	328.58
1079.00	257.41	257.41	1144.00	278.86	278.86	1209.00	303.62	303.62	1274.00	328.97	328.97
1080.00	257.74	257.74	1145.00	279.19	279.19	1210.00	304.01	304.01	1275.00	329.36	329.36
1081.00	258.07	258.07	1146.00	279.52	279.52	1211.00	304.40	304.40	1276.00	329.75	329.75
1082.00	258.40	258.40	1147.00	279.85	279.85	1212.00	304.79	304.79	1277.00	330.14	330.14
1083.00	258.73	258.73	1148.00	280.18	280.18	1213.00	305.18	305.18	1278.00	330.53	330.53
1084.00	259.06	259.06	1149.00	280.51	280.51	1214.00	305.57	305.57	1279.00	330.92	330.92
1085.00	259.39	259.39	1150.00	280.84	280.84	1215.00	305.96	305.96	1280.00	331.31	331.31
1086.00	259.72	259.72	1151.00	281.17	281.17	1216.00	306.35	306.35	1281.00	331.70	331.70
1087.00	260.05	260.05	1152.00	281.50	281.50	1217.00	306.74	306.74	1282.00	332.09	332.09
1088.00	260.38	260.38	1153.00	281.83	281.83	1218.00	307.13	307.13	1283.00	332.48	332.48
1089.00	260.71	260.71	1154.00	282.17	282.17	1219.00	307.52	307.52	1284.00	332.87	332.87
1090.00	261.04	261.04	1155.00	282.56	282.56	1220.00	307.91	307.91	1285.00	333.26	333.26
1091.00	261.37	261.37	1156.00	282.95	282.95	1221.00	308.30	308.30	1286.00	333.65	333.65
1092.00	261.70	261.70	1157.00	283.34	283.34	1222.00	308.69	308.69	1287.00	334.04	334.04
1093.00	262.03	262.03	1158.00	283.73	283.73	1223.00	309.08	309.08	1288.00	334.43	334.43
1094.00	262.36	262.36	1159.00	284.12	284.12	1224.00	309.47	309.47	1289.00	334.82	334.82
1095.00	262.69	262.69	1160.00	284.51	284.51	1225.00	309.86	309.86	1290.00	335.21	335.21
1096.00	263.02	263.02	1161.00	284.90	284.90	1226.00	310.25	310.25	1291.00	335.60	335.60
1097.00	263.35	263.35	1162.00	285.29	285.29	1227.00	310.64	310.64	1292.00	335.99	335.99
1098.00	263.68	263.68	1163.00	285.68	285.68	1228.00	311.03	311.03	1293.00	336.38	336.38
1099.00	264.01	264.01	1164.00	286.07	286.07	1229.00	311.42	311.42	1294.00	336.77	336.77
1100.00	264.34	264.34	1165.00	286.46	286.46	1230.00	311.81	311.81	1295.00	337.16	337.16
1101.00	264.67	264.67	1166.00	286.85	286.85	1231.00	312.20	312.20	1296.00	337.55	337.55
1102.00	265.00	265.00	1167.00	287.24	287.24	1232.00	312.59	312.59	1297.00	337.94	337.94
1103.00	265.33	265.33	1168.00	287.63	287.63	1233.00	312.98	312.98	1298.00	338.33	338.33
1104.00	265.66	265.66	1169.00	288.02	288.02	1234.00	313.37	313.37	1299.00	338.72	338.72
1105.00	265.99	265.99	1170.00	288.41	288.41	1235.00	313.76	313.76	1300.00	339.11	339.11

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—eg, board and lodgings

Schedule 20
Enactments repealed

s YA 1

*Acts repealed***Income Tax Act 1994** (1994 No 164)**Income Tax Act 1976 Amendment Act 1995** (1995 No 17)**Income Tax Act 1994 Amendment Act 1995** (1995 No 18)**Income Tax Act 1994 Amendment Act 1995 (No 2)**
(1995 No 21)**Income Tax Act 1994 Amendment Act 1995 (No 3)**
(1995 No 71)**Income Tax Act 1994 Amendment Act 1995 (No 4)**
(1995 No 73)**Income Tax Act 1994 Amendment Act 1995 (No 5)**
(1995 No 79)**Income Tax Act 1994 Amendment Act 1995 (No 6)**
(1995 No 82)**Income Tax Act 1994 Amendment Act 1996** (1996 No 17)**Income Tax Act 1994 Amendment Act 1996 (No 2)**
(1996 No 50)**Income Tax Act 1994 Amendment Act 1996 (No 3)**
(1996 No 58)**Income Tax Act 1994 Amendment Act 1997** (1997 No 25)**Income Tax Amendment Act 1998** (1998 No 75)**Income Tax Amendment Act 1999** (1999 No 12)**Taxation (Core Provisions) Act 1996** (1996 No 67)**Taxation (Superannuitant Surcharge Reduction) Act 1996**
(1996 No 161)

Regulations revoked

**Income Tax (Average Market Values of Specified Livestock)
Order 1994 (SR 1994/97)**

**Income Tax (Average Market Values of Specified Livestock)
Order 1995 (SR 1995/110)**

**Income Tax (Average Market Values of Specified Livestock)
Order 1996 (SR 1996/131)**

**Income Tax (Average Market Values of Specified Livestock)
Order 1997 (SR 1997/96)**

**Income Tax (Deemed Rate of Return) Regulations 1993
(SR 1993/349)**

**Income Tax (Deemed Rate of Return, 1993–94 Income Year)
Regulations 1994 (SR 1994/210)**

**Income Tax (Deemed Rate of Return, 1994–95 Income Year)
Regulations 1995 (SR 1995/126)**

**Income Tax (Deemed Rate of Return, 1995–96 Income Year)
Regulations 1996 (SR 1996/192)**

**Income Tax (Deemed Rate of Return, 1996–97 Income Year)
Regulations 1997 (SR 1997/97)**

**Income Tax (Deemed Rate of Return, 1997–98 Income Year)
Regulations 1998 (SR 1998/162)**

**Income Tax (Deemed Rate of Return, 1998–99 Income Year)
Regulations 1999 (SR 1999/237)**

**Income Tax (Deemed Rate of Return, 1999–2000 Income
Year) Regulations 2000 (SR 2000/108)**

**Income Tax (Deemed Rate of Return, 2000–01 Income Year)
Regulations 2001 (SR 2001/143)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Regulations 1995, Amendment No 1 (SR 1995/177)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Regulations 1995, Amendment No 2 (SR 1996/25)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Regulations 1995, Amendment No 3 (SR 1996/130)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Regulations 1995, Amendment No 5 (SR 1996/347)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations 1997 (SR 1997/22)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 2) 1997 (SR 1997/84)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 3) 1997 (SR 1997/310)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations 1998 (SR 1998/19)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 3) 1998 (SR 1998/245)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 4) 1998 (SR 1998/425)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations 1999 (SR 1999/38)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations 2000 (SR 2000/14)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 2) 2000 (SR 2000/86)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 3) 2000 (SR 2000/251)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations 2001 (SR 2001/90)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 2) 2001 (SR 2001/219)**

**Income Tax (Fringe Benefit Tax, Interest on Loans)
Amendment Regulations (No 3) 2001 (SR 2001/349)**

**Income Tax (National Standard Costs for Specified Livestock,
1993–94) Order 1994 (SR 1994/45)**

**Income Tax (National Standard Costs for Specified Livestock,
1994–95) Order 1995 (SR 1995/82)**

**Income Tax (National Standard Costs for Specified Livestock,
1995–96) Order 1996 (SR 1996/44)**

Income Tax (National Standard Costs for Specified Livestock, 1996–97) Order 1997 (SR 1997/21)

Income Tax (National Standard Costs for Specified Livestock, 1997–98) Order 1998 (SR 1998/16)

Income Tax (Reorganisation and Rewrite Consequential Amendments) Regulations 1996 (SR 1996/377)

Income Tax (Specified Rate of Interest) Notice 1989 (SR 1989/67)

Income Tax (Withholding Payments) Regulations 1979, Amendment No 2 (SR 1980/203)

Income Tax (Withholding Payments) Regulations 1979, Amendment No 3 (SR 1981/304)

Income Tax (Withholding Payments) Regulations 1979, Amendment No 5 (SR 1986/298)

Income Tax (Withholding Payments) Regulations 1979, Amendment No 7 (SR 1988/256)

Income Tax (Withholding Payments) Regulations 1979, Amendment No 9 (SR 1991/299)

Income Tax (Withholding Payments) Regulations 1979, Amendment No 10 (SR 1992/28)

Income Tax (Withholding Payments) Regulations 1979, Amendment No 11 (SR 1996/378)

Taxation (Use of Money Interest Rates) Regulations 1997 (SR 1997/8)

Schedule 21 Enactments amended

s YA 2

Public Acts

Agricultural Compounds and Veterinary Medicines Act 1997 (1997 No 87)

In schedule 2, repeal the item about the Income Tax Act 1994.

Animal Control Products Limited Act 1991 (1991 No 36)

Repeal section 18.

In section 20, repeal subsection (1).

Animal Products Act 1999 (1999 No 93)

In section 22(1)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 54(3)(a), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Carter Observatory Act 1938 (1938 No 9)

In section 22, replace subsection (2) by:

“(2) The Board is declared to be exempt from the payment of income tax under the Income Tax Act **2002**.”

Chatham Islands Council Act 1995 (1995 No 41)

Repeal section 37.

Child Support Act 1991 (1991 No 142)

In section 2, in the definition of **employee**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **employer**, replace “paragraph (a) of the definition of **employer** in section OB 1 of the Income Tax Act 1994” by “**paragraphs (a) and (b)** of the definition of **employer** in **section OB 1** of the Income Tax Act **2002**”.

In section 2, in the definition of **income from employment**, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 2, omit the definition of **income year**.

In section 2, in the definition of **last relevant income year**, replace “income year” in all places in which it appears by “tax year”.

In section 2, in the definition of **most recent income year**, replace “income year” in all places in which it appears by “tax year”.

In section 2, in the definition of **source deduction payment**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Child Support Act 1991 (1991 No 142)—continued

In section 2, in the definition of **withholding income**, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 2(3), replace “income year” in all places in which it appears by “tax year”.

In section 14(1)(ea), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 29(1)(b), in the definition of **child support income amount**, replace “income year” in all places in which it appears by “tax year”.

In section 29(1)(b), omit the definition of **income year**.

In section 29(1)(b), insert in its appropriate alphabetical order:

“**tax year** has the same meaning as in **section OB 1** of the Income Tax Act **2002**”.

In section 29(1)(b), in the definition of **relevant average weekly earnings amount**, replace “income year” in all places in which it appears by “tax year”.

In section 29(1)(b), in the definition of **taxable income**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 29(1)(b), in the definition of **taxable income**, replace “income year” in all places in which it appears by “tax year”.

In section 30(4)(b), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 30(5), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In the heading of section 38A, replace “income year” by “tax year”.

In section 38A, replace “income year” in all places in which it appears by “tax year”.

In section 39, replace “income year” in all places in which it appears by “tax year”.

In section 39A(3), replace “income year” in all places in which it appears by “tax year”.

In section 40, replace “income year” in all places in which it appears by “tax year”.

In section 40(3)(ba)(ii), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 42(2A)(b), replace “income year” by “tax year”.

In section 44(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 44(1), replace “income year” in all places in which it appears by “tax year”.

Child Support Act 1991 (1991 No 142)—continued

In section 44A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 44A(1)(b) and (5)(b), replace “income year” in all places in which it appears by “tax year”.

In section 45(3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 55(1)(da), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 73(1), omit “gross” in all places in which it appears.

In section 73(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 73(2), omit “gross”.

In section 75, omit “gross” in all places in which it appears.

In section 77, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 81(1), replace “income year” in all places in which it appears by “tax year”.

In section 90(1)(ca), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 106(1), replace “income year” by “tax year”.

In section 165(1), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 166(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 216(5), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 236(2)(b)(i), replace “income year” by “tax year”.

Companies Act 1993 (1993 No 105)

In schedule 7, clause 5, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

Companies (Bondholders Incorporation) Act 1934–35

(1934–35 No 39)

In the heading of section 37, omit “**or flax**”.

In section 37, omit “or flax” in all places in which it appears.

In section 37, replace “income year” by “tax year”.

In section 37, replace “sections DJ 14 and DL 1 of the Income Tax Act 1994” by “**Part D** of the Income Tax Act **2002**”.

Co-operative Companies Act 1996 (1996 No 24)

In section 24(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 3, repeal the item about the Income Tax Act 1994.

Corporations (Investigation and Management) Act 1989

(1989 No 11)

In section 71(7), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 71A(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Credit (Repossession) Act 1997 (1997 No 85)

Repeal section 50.

Customs and Excise Act 1996 (1996 No 27)

In schedule 5, repeal the item about the Income Tax Act 1994.

Dairy Industry Restructuring Act 2001 (2001 No 51)

In section 151(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 152, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 154(2) and (3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 154(3), replace “Part IG of the Income Tax Act 1994” by “**subpart IG** of the Income Tax Act **2002**”.

In section 154(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 155(2), (3), and (4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 155(3), replace “income year” in all places in which it appears by “tax year”.

In section 156(1), (2), (3), and (6), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 156(3), replace “income year” in all places in which it appears by “tax year”.

In section 156(3), replace “(as defined in section CB 4(2) of that Act)” by “referred to in **section CW 31(4)(b)** of that Act”.

In section 156(3), replace “section CB 4(1)(g)” in all places in which it appears by “**section CW 40**”.

In section 156(3)(a), omit “gross”.

In section 157(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Dairy Industry Restructuring Act 2001 (2001 No 51)—
continued

In section 157(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 157(2), replace “section CB 4” by “**subpart CW**”.

In section 165, repeal subsection (3).

In schedule 7, repeal the item about the Income Tax Act 1994.

Department of Child, Youth, and Family Services Act 1999
(1999 No 82)

In the schedule, repeal the item about the Income Tax Act 1994.

Earthquake Commission Act 1993 (1993 No 84)

In section 10(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Education Act 1989 (1989 No 80)

In section 205(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 218(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 219(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 244(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 294(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 296(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 298(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 300(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 307A(1), in the definition of **tax file number**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 7, clause 18(4), replace “section CB 3(a) of the Income Tax Act 1994 (public and local authorities’ exempt income)” by “**section CW 28** (Public authorities) of the Income Tax Act **2002**”.

In schedule 7, clause 18(4), omit “not”.

Electricity Industry Reform Act 1998 (1998 No 88)

In section 60(d), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Electricity Industry Reform Act 1998 (1998 No 88)—continued

In section 63(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 66, replace “section CD 4 of the Income Tax Act 1994” in all places in which it appears by “**sections CB 3 and CB 4** of the Income Tax Act **2002**”.

In section 67(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 67(1), repeal paragraph (a).

Employment Services and Income Support (Integrated Administration) Act 1998 (1998 No 96)

In the schedule, repeal the item about the Income Tax Act 1994.

Energy Companies Act 1992 (1992 No 56)

In section 54(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 54(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 62(1), replace “of section OB 1 of the Income Tax Act 1994” by “given to that term by section OB 1 of the Income Tax Act 1994 immediately before the repeal of that Act”.

In section 62(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 62(2), replace “of section OB 1” by “given to that term by section OB 1 of the Income Tax Act 1994 immediately before the repeal”.

In section 62(3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 62(3), replace “of section OB 1” by “given to that term by section OB 1 of the Income Tax Act 1994 immediately before the repeal”.

In section 62(5), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Energy Resources Levy Act 1976 (1976 No 71)

In section 17(3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 27, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Estate and Gift Duties Act 1968 (1968 No 35)

In section 74A, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Estate and Gift Duties Act 1968 (1968 No 35)—continued

In section 74B, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 74B, replace “subsections (13) and (14) of section CF 2” by “**section CD 19**”.

In section 74C(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 75(1)(b)(ii), replace “per share (as defined in section OB 1 of the Income Tax Act 1994)” by “(as defined in **section OB 1** of the Income Tax Act **2002**) per share”.

In section 75(1)(c)(ii), replace “per share (as defined in section OB 1 of the Income Tax Act 1994)” by “(as defined in **section OB 1** of the Income Tax Act **2002**) per share”.

In section 75(1), repeal paragraph (d).

In section 75(1)(e), replace “section DF 5 of the Income Tax Act 1994” by “**section DC 1** of the Income Tax Act **2002**”.

In section 75(2), replace “an employee share purchase scheme (within the meaning of section DF 7 of the Income Tax Act 1994)” by “a share purchase scheme as defined in **section OB 1** of the Income Tax Act **2002**”.

In the heading of section 75B, replace “**accrual rules in Income Tax Act 1994**” by “**financial arrangements rules in Income Tax Act 2002**”.

In section 75B, replace subsection (1) by:

“(1) In this section,—

“(a) **financial arrangements rules** has the meaning given to it by **section OB 1** of the Income Tax Act **2002**:

“(b) **dividend** means a dividend derived by a person from the release of an obligation to repay an amount lent:

“(c) **financial arrangement** has the meaning given to it by **section EW 10(3)(a) or (b)** of the Income Tax Act **2002**.”

In section 75B(2), replace “accrual” by “financial arrangements”.

In section 75B(2), omit “gross” in all places in which it appears.

In section 75B(2), replace paragraph (a) by:

“(a) reduces the deduction that the person is allowed; or”

Estate Duty Abolition Act 1993 (1993 No 13)

Repeal section 10.

Farm Ownership Savings Act 1974 (1974 No 45)

In section 14A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Farm Ownership Savings Act 1974 (1974 No 45)—continued

In section 14D(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 14J, replace “Part ID of the Income Tax Act 1994” in all places in which it appears by “**subpart ID** of the Income Tax Act **2002**”.

In section 14K, replace “Part ID of the Income Tax Act 1994” in all places in which it appears by “**subpart ID** of the Income Tax Act **2002**”.

In section 14L(1), replace “Part ID of the Income Tax Act 1994” by “**subpart ID** of the Income Tax Act **2002**”.

In section 19(3)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 20(3)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 20(4)(b), replace “Part IZ of the Income Tax Act 1994” by “**subpart IZ** of the Income Tax Act **2002**”.

Finance Act 1987 (1987 No 200)

In section 6, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 6(2) and (3), replace “income year” in all places in which it appears by “tax year”.

Finance Act 1988 (1988 No 107)

In section 7, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 18(2), repeal paragraph (e).

In section 19, repeal subsection (1).

Finance Act (No 2) 1988 (1988 No 128)

Replace section 23 by:

“23 Amendment to Income Tax Act 2002

The Income Tax Act **2002** is amended by omitting from **schedule 18** the item ‘Crown Forestry Management Limited’.”

Finance Act 1989 (1989 No 13)

Repeal Part 2.

Finance Act 1990 (1990 No 20)

Repeal section 7.

Finance Act 1990 (No 2) (1990 No 73)

Repeal section 10.

Finance Act 1991 (1991 No 93)

In section 1(3), replace “Sections 2 to 7, 10 to 13, 15 to 20,” by “Sections 2 to 6, 10 to 13, 15 to 19,”.

In section 1, repeal subsections (5) and (9).

Repeal sections 7 and 20.

Replace section 26 by:

“26 Amendment to Income Tax Act 2002

The Income Tax Act **2002** is amended by omitting from **schedule 18** the item ‘Timberlands West Coast Limited’.”

Finance Act 1994 (1994 No 73)

In section 1(3), replace “Subject to subsections (4) and (5) of this section, sections 5 to 8 of this Act” by “Subject to subsection (4), sections 5 to 7”.

In section 1, repeal subsection (5).

Repeal section 8.

Fisheries Act 1996 (1996 No 88)

In section 59(10)(c), replace “paragraph (a) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**paragraphs (c) and (d)** of the definition of that term in **section OB 1** of the Income Tax Act **2002**”.

In section 59(10)(d), replace “1994, except that subparagraph (a)(v)” by “**2002**, except that **paragraph (e)**”.

Fishing Industry Board Repeal Act 2001 (2001 No 34)

In the schedule, repeal the item about the Income Tax Act 1994.

Fishing Vessel Ownership Savings Act 1977 (1977 No 62)

In section 15(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 18(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 24, replace “Part ID of the Income Tax Act 1994” in the 2 places in which it appears by “**subpart ID** of the Income Tax Act **2002**”.

In section 25(1), replace “Part ID of the Income Tax Act 1994” by “**subpart ID** of the Income Tax Act **2002**”.

In section 30(3)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 31(3)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Goods and Services Tax Act 1985 (1985 No 141)

In section 2, in the definition of **New Zealand**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **resident**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **tax file number**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2A(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2A(3)(a), replace “Income Tax Act 1994, as if the reference to ‘this Act’ in paragraph (a)(v)” by “Income Tax Act **2002**, as if the reference to ‘this Act’ in **paragraph (e)**”.

In section 2A(3)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2A(3)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2A(7), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 5(6E)(b)(ii), replace “paragraph (a) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**paragraphs (c) and (d)** of the definition of that term in **section OB 1** of the Income Tax Act **2002**”.

In section 10(3)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 10(7), replace “section CI 4 of the Income Tax Act 1994” by “**sections CX 24, and ND 1S to ND 1V** of the Income Tax Act **2002**”.

In section 15(8), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 19D(2), replace “Income Tax Act 1994, except the reference to ‘93 days’ is to be read as being to ‘1 year’” by “Income Tax Act **2002**, except that the reference to ‘93rd day’ is to be read as ‘on or before the day that is 1 year’”.

In section 20(3A), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 20A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 20A(1) and (2), replace “income year” in all places in which it appears by “tax year”.

In section 21I(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 21I, replace subsection (4) by:

Goods and Services Tax Act 1985 (1985 No 141)—continued

- “(4) If **sections DD 1 to DD 3** of the Income Tax Act **2002** apply to limit the deduction under that Act for expenditure or loss (including depreciation loss) that a registered person is allowed in the course of or furtherance of a taxable activity with respect to entertainment, as described by **section DD 2** of that Act,—
- “(a) the registered person is treated as having supplied entertainment for a consideration in money equal to the amount of the deduction prevented by **sections DD 1 and DD 2** of that Act; and
 - “(b) the time of the supply is treated as being the earlier of—
 - “(i) the date on which the person furnishes a return of income under section 37 of the Tax Administration Act 1994 for the tax year for which the deduction is allowed; and
 - “(ii) the date by which the person must furnish a return of income under section 37 of the Tax Administration Act 1994 for the tax year for which the deduction is allowed.”

In section 21I(5), replace “section CB 12 of the Income Tax Act 1994” by “**section CW 13 or CW 14** of the Income Tax Act **2002**”.

In section 23A, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 48A, repeal subsection (3).

In section 55(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 61, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 61A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Government Superannuation Fund Act 1956 (1956 No 47)

In section 15D(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Government Superannuation Fund Amendment Act 1990

(1990 No 30)

In section 4, replace “income year” by “tax year”.

In section 10, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 10(2)(b), replace “income year” by “tax year”.

In section 32(1)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Government Superannuation Fund Amendment Act 1990

(1990 No 30)—continued

In section 33, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 33(2)(b), replace “income year” by “tax year”.

In section 36(2)(b), replace “income year” by “tax year”.

Government Superannuation Fund Amendment Act 2001

(2001 No 47)

Repeal section 39.

Health and Disability Services (Safety) Act 2001 (2001 No 93)

In schedule 2, repeal the item about the Income Tax Act 1994.

Health and Safety in Employment Act 1992 (1992 No 96)

In section 59(2)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Health Sector (Transfers) Act 1993 (1993 No 23)

In section 8(4), replace “section CD 1 or section EG 19 of the Income Tax Act 1994” by “**sections CB 5 to CB 22 or EE 36 to EE 43** of the Income Tax Act **2002**”.

In section 8(5), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 8(6), replace “section EG 17 of the Income Tax Act 1994” by “**sections EE 33 to EE 35** of the Income Tax Act **2002**”.

Holidays Act 1981 (1981 No 15)

In section 5(1)(b), replace “paragraph (a)(iii) of the definition of **monetary remuneration** in section OB 1 of the Income Tax Act 1994” by “**section CE (1)(d)** of the Income Tax Act **2002**”.

In section 6, replace “section CB 12 of the Income Tax Act 1994” by “**section CW 13 or CW 14** of the Income Tax Act **2002**”.

In section 6, omit “gross”.

Home Ownership Savings Act 1974 (1974 No 51)

In section 14A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 14D(5), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 14L(b), replace “Part ID of the Income Tax Act 1994” by “**subpart ID** of the Income Tax Act **2002**”.

In section 14M(1), replace “Part ID of the Income Tax Act 1994” by “**subpart ID** of the Income Tax Act **2002**”.

Housing Corporation Act 1974 (1974 No 19)

In section 56(2)(a), replace “subparagraphs (v) and (vi) of section FE 6(5)(a) and subparagraphs (iv) and (v) of section FE 7(1)(a) of the Income Tax Act 1994” by “**sections FE 6(5)(a)(v) and (vi) and FE 7(1)(a)(iv) and (v) of the Income Tax Act 2002**”.

Housing Corporation Amendment Act 2001 (2001 No 37)

In section 24(5), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 2, repeal the item about the Income Tax Act 1994.

Housing Restructuring Act 1992 (1992 No 76)

In section 41, replace “Subject to section YB 2 of the Income Tax Act 1994, the” by “The”.

In section 46(2)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 46(3)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 1, repeal the item about the Income Tax Act 1976.

In schedule 2, clauses 5, 9(c), and 10(a)(ii), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Injury Prevention, Rehabilitation, and Compensation Act 2001 (2001 No 49)

In section 6, in the definition of **close company**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6, in paragraph (a) of the definition of **employee**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6, in paragraph (b) of the definition of **employee**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6, in paragraph (b) of the definition of **employee**, omit “gross”.

In section 6, in paragraph (a)(i) of the definition of **employer**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6, in paragraph (a)(ii) of the definition of **employer**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6, in paragraph (a)(ii) of the definition of **employer**, omit “gross”.

In section 6, in paragraph (b) of the definition of **employer**, replace “paragraphs (f), (g), (h), (i), (ia), (ib), or (iba) of the definition of salary or wages in section OB 1 of the Income Tax Act 1994” by “**paragraph (b)(vii) to (xiii) of the definition of salary or wages in section OB 1 of the Income Tax Act 2002**”.

In section 6, omit the definition of **income year**.

Injury Prevention, Rehabilitation, and Compensation Act 2001 (2001 No 49)—continued

In section 6, in the definition of **private domestic worker**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6, in the definition of **source deduction payment**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6, insert in its appropriate alphabetical order:

“**tax year**, in relation to any person, has the same meaning as in **section OB 1** of the Income Tax Act **2002** for the purposes of furnishing a return of income under the Tax Administration Act 1994”.

In section 9(1), replace “income year” in all places in which it appears by “tax year”.

In section 10(1), replace “income year” by “tax year”.

In section 10(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 10(4)(c), replace “gross income for the purposes of the Income Tax Act 1994” by “income for the purposes of the Income Tax Act **2002**”.

In section 11, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 11(1), replace “income year” by “tax year”.

In section 14(1) and (2), replace “income year” in all places in which it appears by “tax year”.

In section 14(2), omit “gross”.

In section 14(2)(a), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 14(3), replace “allowable as deductions to the person for the purposes of the Income Tax Act 1994” by “that the person is allowed as deductions for the purposes of the Income Tax Act **2002**”.

In section 15(2)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 15(1) to (3) and (6), replace “income year” in all places in which it appears by “tax year”.

In section 99(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 172(2) and (3), replace “income year” in all places in which it appears by “tax year”.

In section 174(1) and (2), replace “income year” in all places in which it appears by “tax year”.

In section 193(7), replace “income year” by “tax year”.

Injury Prevention, Rehabilitation, and Compensation Act**2001** (2001 No 49)—continued

In section 193, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 198, replace “income year” in all places in which it appears by “tax year”.

In section 200(2) and (3), replace “income year” in all places in which it appears by “tax year”.

In section 204(1), replace “income year” by “tax year”.

In section 204(1), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 231, replace “income year” in all places in which it appears by “tax year”.

In section 232(2) to (4), replace “income year” in all places in which it appears by “tax year”.

In section 233(1) and (2), replace “income year” in all places in which it appears by “tax year”.

In section 236(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 243(3), replace “income year” in all places in which it appears by “tax year”.

In section 246, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In schedule 1, clause 30, replace “income year” by “tax year”.

In schedule 1, clause 30, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 4, clauses 1, 3, 5, 7(b), 8, 9, and 22, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 4, clauses 6, 7, 16, and 21, replace “income year” in all places in which it appears by “tax year”.

In schedule 7, repeal the item about the Income Tax Act 1994.

Insolvency Act 1967 (1967 No 54)

In section 74(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Investment Advisers (Disclosure) Act 1996 (1996 No 104)

In section 2(3)(a), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Kiwifruit Industry Restructuring Act 1999 (1999 No 95)

In section 23(1)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Kiwifruit Industry Restructuring Act 1999 (1999 No 95)—
continued

In section 23(1)(c), replace “gross income of the person for the purposes of the Income Tax Act 1994” by “income of the person for the purposes of the Income Tax Act **2002**”.

In section 23(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 23(5), replace “income year” by “tax year”.

In section 23(6), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Land Transport Act 1998 (1998 No 110)

In schedule 3, repeal the item about the Income Tax Act 1994.

Legal Services Act 2000 (2000 No 42)

In section 103(4), replace “section CB 3(a) of the Income Tax Act 1994 (public and local authorities’ exempt income)” by “**section CW 28** (Public authorities) of the Income Tax Act **2002**”.

Local Electoral Act 2001 (2001 No 35)

In schedule 3, repeal the item about the Income Tax Act 1994.

Local Government Act 1974 (1974 No 66)

In section 594B(1)(b), repeal subparagraph (iii).

Replace the heading of section 594ZM by “**Application of Income Tax Act 2002 and Goods and Services Tax Act 1985**”.

In section 594ZM(1), replace “section CD 1 of the Income Tax Act 1994” by “**sections CB 5 to CB 22** of the Income Tax Act **2002**”.

In section 594ZM(2), replace “section CD 1 of the Income Tax Act 1994” by “**sections CB 5 to CB 22** of the Income Tax Act **2002**”.

In section 594ZM(3), replace “section EG 17(1) and EZ 11 of the Income Tax Act 1994” by “**sections EE 33 and EZ 8** of the Income Tax Act **2002**”.

In section 707ZZZS(2)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 707ZZZT(b), replace “Income Tax Act 1994” in the 2 places in which it appears by “Income Tax Act **2002**”.

Local Government Amendment Act 1989 (1989 No 1)

In section 29A, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Local Government Amendment Act 1998 (1998 No 89)

Repeal the heading “Amendment to Income Tax Act 1994”.

Repeal section 13.

Local Government Amendment Act 1998 (1998 No 89)—
continued

In section 14(1), repeal paragraph (j).

Local Government Amendment Act 1999 (1999 No 11)

In section 2, repeal subsection (5).

Maori Reserved Land Amendment Act 1997 (1997 No 101)

In section 22(2), replace “section CB 5(1)(p) of the Income Tax Act 1994 (as added by section 31 of this Act)” by “**section CW 27(1)(g)** of the Income Tax Act **2002**”.

Repeal section 31.

Maori Trust Boards Act 1955 (1955 No 37)

In section 24B(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 41A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Meat Board Act 1997 (1997 No 105)

In schedule 4, repeal the item about the Income Tax Act 1994.

Ministry of Economic Development Act 2000 (2000 No 28)

In schedule 1, repeal the item about the Income Tax Act 1994.

National Provident Fund Restructuring Act 1990

(1990 No 126)

In section 25(1)(c), replace “paragraph (b) of the definition of ‘excepted financial arrangement’ in section OB 1 of the Income Tax Act 1994” by “**section EW 12(14) or paragraph (b)** of the definition of **excepted financial arrangement** in **section EZ 45** of the Income Tax Act **2002**”.

In section 35(2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 73(1)(f), replace “income year” by “tax year”.

Repeal section 74.

National Provident Fund Restructuring Amendment Act 1997

(1997 No 83)

Repeal section 32.

In schedule 2, clause 8, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In schedule 2, clause 9, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

New Zealand Public Health and Disability Act 2000

(2000 No 91)

In schedule 9, repeal the item about the Income Tax Act 1994.

New Zealand Superannuation Act 2001 (2001 No 84)In section 5(1), in the definition of **net cost**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.In section 15(1), in the definition of **standard tax**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.In section 43, in the definition of **net cost**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.In section 76(1), replace “gross income of the Fund under the Income Tax Act 1994” by “income of the Fund under the Income Tax Act **2002**”.In section 76(2), replace “allowable deductions under section BD 2 of the Income Tax Act 1994” by “deductions under **section BD 2** of the Income Tax Act **2002**”.In section 76(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.In schedule 1, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 5, repeal the item about the Income Tax Act 1994.

New Zealand Tourism Board Act 1991 (1991 No 110)In schedule 1, clause 21, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.**Perpetuities Act 1964** (1964 No 47)In section 19(1), replace “Land and Income Tax Act 1954, or if the fund is such that the Commissioner of Inland Revenue allows deductions to be made under section 128 of that Act of the whole or any part of the amounts set aside or paid by the employer as or to the fund” by “Income Tax Act **2002**, or if the fund is one to which **section DC 6** of the Income Tax Act **2002** applies”.In section 19(1A), replace “an employee share purchase scheme (within the meaning of section OB 1 of the Income Tax Act 1994)” by “**a share purchase scheme** as defined in **section OB 1** of the Income Tax Act **2002**”.**Personal Property Securities Act 1999** (1999 No 126)

In schedule 1, repeal the item about the Income Tax Act 1994.

Petroleum Sector Reform Act 1988 (1988 No 95)Replace the heading of section 3 by “**Application of Income Tax Act 2002**”.

Petroleum Sector Reform Act 1988 (1988 No 95)—continued

In section 3(1), replace “qualified accruals rules of the Income Tax Act 1994” by “old financial arrangements rules of the Income Tax Act **2002**”.

In section 3(2), replace “**Income Tax Act 1994**” by “**Income Tax Act 2002**”.

In section 3, replace subsection (3) by:

“(3) Notwithstanding any other enactment or rule of law, The New Zealand Refining Company Limited is not allowed a deduction under the Income Tax Act **2002** for an amount of depreciation loss for the expansion assets.”

In section 3(4), replace “gross income for the purposes of the Income Tax Act 1994” by “income for the purposes of the Income Tax Act **2002**”.

Privacy Act 1993 (1993 No 28)

In section 6, principle 12(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Privacy Amendment Act 1996 (1996 No 142)

In section 8, repeal subsection (3).

Property (Relationships) Amendment Act 2001 (2001 No 5)

In schedule 1, repeal the item about the Income Tax Act 1994.

Property Speculation Tax Repeal Act 1979 (1979 No 23)

In section 2(1), replace “and subsection (10) of section 188 of the Income Tax Act 1976 are” by “is”.

Public Audit Act 2001 (2001 No 10)

In section 43, replace “section CB 3 of the Income Tax Act 1994” by “**sections CW 28 and CW 29** of the Income Tax Act **2002**”.

Public Service Investment Society Management Act (No 2) 1979 (1979 No 9)

In section 2(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Public Trust Act 2001 (2001 No 100)

In schedule 2, repeal the item about the Income Tax Act 1994.

Radio New Zealand Act 1995 (1995 No 52)

In the schedule, repeal the item about the Income Tax Act 1994.

Radio New Zealand Act (No 2) 1995 (1995 No 53)

In the schedule, repeal the item about the Income Tax Act 1994.

Radiocommunications Act 1989 (1989 No 148)

In section 153(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 161(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Rates Rebate Act 1973 (1973 No 5)

In section 2(1), in the definition of **income**, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 2(1), in the definition of **income**, replace “income year” in all places in which it appears by “tax year”.

In section 2(1), in the definition of **preceding income year**, replace “income year” by “tax year”.

In section 2(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1)(a)(ii), replace “income year” by “tax year”.

In section 4, replace “income year” in all places in which it appears by “tax year”.

Royal NZ Foundation for the Blind Act 1963 (1963 No 26)

In section 44, repeal subsection (2).

Securities Act 1978 (1978 No 103)

In section 2, in the definition of **associated persons**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **convertible note**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **relative**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 5(1)(h), replace “an employee share purchase scheme (as defined in section OB 1 of the Income Tax Act 1994)” by “**a share purchase scheme** as defined in **section OB 1** of the Income Tax Act **2002**”.

Smoke-free Environments Act 1990 (1990 No 108)

In section 2, in the definition of **manufacturer**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Social Security Act 1964 (1964 No 136)

In section 3(1), in the definition of **income tax**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(3)(c), replace “Income Tax Act 1994” in the 2 places in which it appears by “Income Tax Act **2002**”.

Social Security Act 1964 (1964 No 136)—continued

In section 11A(10), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 69E, in the definition of **income**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 70(4), replace “section CB 5(1)(a) and (f) and Subpart JB of the Income Tax Act 1994” by “**section CW 22** of the Income Tax Act **2002**”.

In section 80B, in the definition of **income**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 82A(5), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 83(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 86G(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In schedule 18, clause 1, in the definition of **base rate**, replace “Part KD of the Income Tax Act 1994” in the 4 places in which it appears by “**subpart KD** of the Income Tax Act **2002**”.

In schedule 18, clause 2, replace “the fourth proviso to section NC 6(1) of the Income Tax Act 1994” in the 2 places in which it appears by “**section NC 6(1D)** of the Income Tax Act **2002**”.

In schedule 22, clause 2, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Social Security Amendment Act 1998 (1998 No 19)

In schedule 1, repeal the item about the Income Tax Act 1994.

Social Security Amendment Act 2001 (2001 No 1)

In the schedule, repeal the item about the Income Tax Act 1994.

Social Welfare (Transitional Provisions) Act 1990

(1990 No 26)

In section 13A(1), replace “section 344 of the Income Tax Act 1976” by “**section NC 8** of the Income Tax Act **2002**”.

Southland Electricity Act 1993 (1993 No 147)

In section 1(3), omit “33,”.

In section 1, repeal subsection (5).

Repeal section 33.

In section 36(1), replace “Subject to section YB 2 of the Income Tax Act 1994, the” by “The”.

Sport, Fitness, and Leisure Act 1987 (1987 No 13)

In section 35, repeal subsection (2).

Stamp and Cheque Duties Act 1971 (1971 No 51)

In section 86F, in the definition of **approved issuer**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 86F, in the definition of **interest**, replace “and (d) of the definition of interest in section OB 1 of the Income Tax Act 1994” by “**and (c)** of the definition of **interest** in **section OB 1** of the Income Tax Act **2002**”.

In section 86F, in the definition of **money lent**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 86F, replace the definition of **paid** by:

“**paid** and **payment** each has the meaning corresponding to **paragraph (c)** of the definition of **pay** in **section OB 1** of the Income Tax Act **2002**”.

In section 86I, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 86KA(1) and (4), replace “income year” in all places in which it appears by “tax year”.

In section 86L(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

State Insurance Act 1990 (1990 No 36)

In section 13, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 13(4), replace “income year” in all places in which it appears by “tax year”.

State-Owned Enterprises Act 1986 (1986 No 124)

In section 10A(2)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 12(2)(d), replace “Income Tax Act 1994” in the first place in which it appears by “Income Tax Act **2002**”.

In section 12(2)(d), replace “section CF 2(1) of the Income Tax Act 1994” by “**subpart CD** of the Income Tax Act **2002**”.

State-Owned Enterprises Amendment Act 1987 (1987 No 117)

In schedule 1, repeal the item about the Income Tax Act 1976.

State-Owned Enterprises Amendment Act 1992 (1992 No 27)

In section 1(3), replace “to 19” by “to 18”.

In section 1, repeal subsection (5).

In section 15, replace “Subject to section YB 2 of the Income Tax Act 1994, the” by “The”.

State-Owned Enterprises Amendment Act 1992

(1992 No 27)—continued

Repeal section 19.

In the schedule, repeal the item about the Income Tax Act 1976.

State-Owned Enterprises Amendment Act 1996 (1996 No 82)

In the heading of section 6, replace “**Income Tax Act 1994**” by “**Income Tax Act 2002**”.

In section 6, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

State-Owned Enterprises (Contact Energy Limited)**Amendment Act 1998** (1998 No 99)

In section 1, repeal subsection (4).

In section 3, repeal subsection (8).

State-Owned Enterprises (Meteorological Service of New Zealand Limited and Vehicle Testing New Zealand Limited)**Amendment Act 1999** (1999 No 65)

In section 1, repeal subsections (4) and (6).

In section 3(9), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 4, repeal subsection (8).

Student Loan Scheme Act 1992 (1992 No 141)

In section 1(3), replace “income year” by “tax year”.

In section 2, in the definition of **assessable income**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **base interest rate**, replace “income year” in all places in which it appears by “tax year”.

In section 2, in the definition of **employee**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **employer**, replace “paragraph (a) of the definition of **employer** in section OB 1 of the Income Tax Act 1994” by “**paragraphs (a) and (b)** of the definition of **employer** in **section OB 1** of the Income Tax Act **2002**”.

In section 2, replace the definition of **extra emolument** by:

“**extra emolument**, in relation to any person, has the meaning given to the term **extra pay** in **section OB 1** of the Income Tax Act **2002**”.

In section 2, replace the definition of **gross income** by:

“**gross income** has the meaning given to the term **income** in **section OB 1** of the Income Tax Act **2002**”.

Student Loan Scheme Act 1992 (1992 No 141)—continued

In section 2, in the definition of **income-tested benefit**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, omit the definition of **income year**.

In section 2, in the definition of **interest adjustment rate**, replace “income year” in all places in which it appears by “tax year”.

In section 2, in the definition of **net income**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **non-resident**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **primary employment earnings**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **repayment obligation**, replace “income year” in all places in which it appears by “tax year”.

In section 2, in the definition of **repayment threshold**, replace “income year” in all places in which it appears by “tax year”.

In section 2, in the definition of **resident**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **salary or wages**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 2, in the definition of **secondary employment earnings**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 14, replace “income year” in all places in which it appears by “tax year”.

In section 15(1), replace “income year” in all places in which it appears by “tax year”.

In section 15, add the following subsection:

“(5) In this section, **income statement** has the same meaning as in **section OB 1** of the Income Tax Act **2002**.”

In the heading of section 16, replace “**Income Tax Act 1994**” by “**Income Tax Act 2002**”.

In section 16, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 17(1), replace “income year” in all places in which it appears by “tax year”.

In section 17(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 18, replace “income year” by “tax year”.

In section 19(1), replace “income year” in all places in which it appears by “tax year”.

Student Loan Scheme Act 1992 (1992 No 141)—continued

In section 19(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 21(1) and (2), replace “income year” in all places in which it appears by “tax year”.

In section 21, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In the heading of section 25, replace “**Income Tax Act 1994**” by “**Income Tax Act 2002**”.

In section 25(1), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 25(2), replace “sections BC 2, LD 1(2), LD 1(3), NC 2(1), NC 6, NC 7, NC 16, and NC 17 of the Income Tax Act 1994” by “**sections BC 1, LD 1(2) and (3), NC 2(1), NC 6, NC 7, NC 16, and NC 17** of the Income Tax Act **2002**”.

In section 25(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 26, replace “income year” in all places in which it appears by “tax year”.

In section 27(1), replace “income year” in all places in which it appears by “tax year”.

In section 27(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 28, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 28(3), replace “income year” in all places in which it appears by “tax year”.

In section 29, replace “income year” in all places in which it appears by “tax year”.

In section 30(1), replace “income year” in all places in which it appears by “tax year”.

In section 30(1), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In the heading above section 31, replace “income year” by “tax year”.

In section 31(1), replace “income year” in all places in which it appears by “tax year”.

In section 32, replace “income year” in all places in which it appears by “tax year”.

In section 32A, replace “income year” in all places in which it appears by “tax year”.

Student Loan Scheme Act 1992 (1992 No 141)—continued

In section 32B, replace “income year” in all places in which it appears by “tax year”.

In section 33(1), replace “income year” by “tax year”.

In section 34, replace “income year” in all places in which it appears by “tax year”.

In the heading above section 35, replace “income year” by “tax year”.

In the heading of section 35, replace “income year” by “tax year”.

In section 35, replace “income year” in all places in which it appears by “tax year”.

In section 38A(1), replace “income year” in all places in which it appears by “tax year”.

In section 38B(1), replace “income year” in all places in which it appears by “tax year”.

In section 38C, replace “income year” in all places in which it appears by “tax year”.

In section 38D, replace “income year” in all places in which it appears by “tax year”.

In section 39(1) and (2), replace “income year” in all places in which it appears by “tax year”.

In section 40(1) and (2), replace “income year” in all places in which it appears by “tax year”.

In section 41, replace “income year” by “tax year”.

In section 42(2), replace “income year” by “tax year”.

In section 43(1), replace “income year” in all places in which it appears by “tax year”.

In section 44(3), in the definition of **amount of the default**, replace “income year” in all places in which it appears by “tax year”.

In section 44(3), in the definition of **due date**, replace “Schedule 13 to the Income Tax Act 1994” by “**schedule 13** of the Income Tax Act **2002**”.

In section 44(3), in the definition of **due date**, replace “income year” by “tax year”.

In section 44A(1) to (3), replace “income year” in all places in which it appears by “tax year”.

In section 44A(3), replace “Income Tax Act 1994” in the 2 places in which it appears by “Income Tax Act **2002**”.

In section 44A(4), replace “Schedule 13 Part A of the Income Tax Act 1994” in the 2 places in which it appears by “**schedule 13, part A**, of the Income Tax Act **2002**”.

Student Loan Scheme Act 1992 (1992 No 141)—continued

In section 49(2), replace “income year” in all places in which it appears by “tax year”.

In section 51(a), replace “income year” by “tax year”.

In section 55, replace “income year” in all places in which it appears by “tax year”.

In section 56(1), replace “income year” in all places in which it appears by “tax year”.

In section 57(1), replace “income year” by “tax year”.

In section 60, replace “income year” by “tax year”.

In the heading of section 61, replace “income year” by “tax year”.

In section 65, replace “income year” by “tax year”.

In section 87(1)(a), (2), and (3), replace “income year” in all places in which it appears by “tax year”.

Repeal the heading “Amendment to District Courts Act 1947”.

Repeal section 88.

Repeal the heading “Amendment to Insolvency Act 1967”.

Repeal section 90.

In the heading of section 99, replace “**income**” by “**tax**”.

In section 99, replace “income year” in all places in which it appears by “tax year”.

In the heading of section 100, replace “income year” by “tax year”.

In section 100, replace “income year” in all places in which it appears by “tax year”.

In the heading of section 101, replace “income year” by “tax year”.

In section 101, replace “income year” by “tax year”.

Student Loan Scheme Amendment Act (No 2) 1998

(1998 No 105)

Repeal section 2.

Superannuation Schemes Act 1989 (1989 No 10)

In section 23(1), replace “section 204Q of the Income Tax Act 1976” by “**section GD 8** of the Income Tax Act **2002**”.

In section 30(a), replace “section 204Q(3) of the Income Tax Act 1976” by “**section GD 8** of the Income Tax Act **2002**”.

In schedule 3, repeal the item about the Income Tax Act 1976.

Tarawera Forest Act 1967 (1967 No 45)

In section 16, replace “section DL 5 of the Income Tax Act 1994” by “**section OB 1** of the Income Tax Act **2002**”.

Taxation (Accrual Rules and Other Remedial Matters) Act 1999 (1999 No 59)

Repeal Part 1.

Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4)

Repeal Part 1.

Taxation (FBT, SSCWT and Remedial Matters) Act 2000
(2000 No 34)

Repeal Part 1.

Taxation (GST and Miscellaneous Provisions) Act 2000
(2000 No 39)

Repeal Part 1.

In section 131(2)(b), replace “section EH 14 of the Income Tax Act 1994” by “**section EZ 45** of the Income Tax Act **2002**”.

Taxation (Income Tax Rates) Act 1997 (1997 No 9)

Repeal Part 1.

Repeal Part 2.

Repeal the schedule.

Taxation (Parental Tax Credit) Act 1999 (1999 No 62)

Repeal Part 1.

Taxation (Remedial Matters) Act 1999 (1999 No 98)

Repeal Part 1.

Taxation (Remedial Provisions) Act 1996 (1996 No 159)

Repeal Part 1.

Repeal Part 6.

Taxation (Remedial Provisions) Act 1997 (1997 No 74)

Repeal Part 1.

Repeal sections 124 to 142.

Repeal schedule 1.

Repeal schedule 2.

Repeal schedule 3.

Taxation (Remedial Provisions) Act 1998 (1998 No 7)

Repeal Part 1.

Repeal schedule 1.

Repeal schedule 2.

Taxation Review Authorities Act 1994 (1994 No 156)

In section 3(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 17(4), in the definition of **widely-held company**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Taxation (Simplification and Other Remedial Matters) Act 1998 (1998 No 101)

Repeal Part 2.

Taxation (Superannuitant Surcharge Abolition) Act 1997
(1997 No 59)

Repeal Part 1.

Taxation (Tax Credits, Trading Stock, and Other Remedial Matters) Act 1998 (1998 No 107)

Repeal Part 1.

Taxation (Tax Rate Increase) Act 1999 (1999 No 143)

Repeal Part 1.

Repeal schedule 1.

Repeal schedule 2.

Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85)

Repeal Part 1.

In section 244(2), replace “section EH 14 of the Income Tax Act 1994” by “**section EZ 45** of the Income Tax Act **2002**”.

Trustee Companies Management Act 1975 (1975 No 25)

In section 2(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Tutae-Ka-Wetoweto Forest Act 2001 (2001 No 48)

In section 10, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Unit Trusts Act 1960 (1960 No 99)

In section 2(1), in paragraph (g) of the definition of **unit trust**, replace “employee share purchase scheme (within the meaning of section DF 7 of the Income Tax Act 1994)” by “**share purchase scheme** as defined in **section OB 1** of the Income Tax Act **2002**”.

In section 3(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 6A, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Unit Trusts Act 1960 (1960 No 99)—continued

In section 6C, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Valuation Department (Restructuring) Act 1998 (1998 No 70)

In section 14, repeal subsection (4).

In section 15, replace “provisions amended by section 14(1)(b) and (4) by removing from those provisions” by “provision amended by section 14(1)(b) and **schedule 18** of the Income Tax Act **2002** by removing from that provision and schedule”.

*Private Acts***ANZ Banking Group (New Zealand) Act 1979** (1979 No 1)

In section 7(4), replace “section 243(2)(1) of the Income Tax Act 1976” by “**section OE 4(1)(m)** of the Income Tax Act **2002**”.

Countrywide Banking Corporation Limited Act 1994

(1994 No 1)

In section 9(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Museum of Transport and Technology Act 2000 (2000 No 1)

In section 19(4), replace “a disposal or disposition for the purposes of section EG19 of the Income Tax Act 1994” by “a disposal for the purposes of **sections EE 40 to EE 43** of the Income Tax Act **2002**”.

National Bank of New Zealand Limited Act 1994 (1994 No 3)

In section 9(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Public Service Investment Society Limited Act 1998

(1998 No 3)

In section 13(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Southland Flood Relief Committee Empowering Act 1992

(1992 No 1)

In section 8, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Sydenham Money Club Act 2001 (2001 No 2)

In section 18, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

Te Runanga O Ngai Tahu Act 1996 (1996 No 1)

In section 30(1)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 31(3)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Tower Corporation Act 1990 (1990 No 2)

In section 26, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

*Local Acts***Auckland War Memorial Museum Act 1996** (1996 No 4)

In section 21(4), replace “section EG 19 of the Income Tax Act 1994” by “**sections EE 36 to EE 43** of the Income Tax Act **2002**”.

In section 21(5), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Hawke’s Bay Crematorium Act 1944 (1944 No 7)

In section 5(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Hawke’s Bay Regional Council (Surplus Funds Distribution) Empowering Act 1999 (1999 No 4)

In section 5(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Selwyn Plantation Board Empowering Act 1992 (1992 No 4)

In the heading of section 17, replace “**Income Tax Act 1976**” by “**Income Tax Act 2002**”.

In section 17(1), replace “section CD 1 of the Income Tax Act 1994” by “**sections CB 5 to CB 22** of the Income Tax Act **2002**”.

In section 17(2), (4), and (5), replace “Income Tax Act 1994” in the 3 places in which it appears by “Income Tax Act **2002**”.

*Regulations***Animal Products (Regulated Control Scheme—Limited Processing Fishing Vessels) Regulations 2001** (SR 2001/334)

In regulation 34(1)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Civil Aviation (Safety) Levies Order 1995 (SR 1995/114)

In clause 2, in the definition of **air passenger operator**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Co-operative Dairy Companies Income Tax Regulations 1955 (SR 1955/55)

In regulation 2, replace the definition of **available subscribed capital per share** by:

“**available subscribed capital per share** has the meaning given to the term **available subscribed capital** in **section OB 1** of the Income Tax Act **2002**”.

In regulation 2, replace the definition of **gross income** by:

“**gross income** has the meaning given to the term **income** in **section OB 1** of the Income Tax Act **2002**”.

In regulation 2, in the definition of **special trading expenditure**, replace “income year” in all places in which it appears by “tax year”.

In regulation 6, replace “income year” in all places in which it appears by “tax year”.

Co-operative Milk Marketing Companies Income Tax Regulations 1960 (SR 1960/1)

In regulation 1(2), replace “income year” by “tax year”.

In regulation 2, replace the definition of **available subscribed capital per share** by:

“**available subscribed capital per share** has the meaning given to the term **available subscribed capital** in **section OB 1** of the Income Tax Act **2002**”.

In regulation 2, replace the definition of **gross income** by:

“**gross income** has the meaning given to the term **income** in **section OB 1** of the Income Tax Act **2002**”.

In regulation 2, in the definition of **special trading expenditure**, replace “income year” in all places in which it appears by “tax year”.

In regulation 2(4), replace “income year” by “tax year”.

In regulation 6, replace “income year” in all places in which it appears by “tax year”.

Co-operative Pig Marketing Companies Income Tax Regulations 1964 (SR 1964/37)

In regulation 1(2), replace “income year” by “tax year”.

In regulation 2, replace the definition of **available subscribed capital per share** by:

“**available subscribed capital per share** has the meaning given to the term **available subscribed capital** in **section OB 1** of the Income Tax Act **2002**”.

In regulation 2, replace the definition of **gross income** by:

“**gross income** has the meaning given to the term **income** in **section OB 1** of the Income Tax Act **2002**”.

In regulation 2(4), replace “income year” by “tax year”.

In regulation 6, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Australia) Order 1995 (SR 1995/23)

In clause 2, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In the schedule, in article 10(2), replace “section 204M of the Income Tax Act 1976” by “**section EY 48** of the Income Tax Act **2002**”.

In the schedule, in articles 28(1)(a)(ii) and 29(a)(ii), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Belgium) Order 1983 (SR 1983/207)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the laws of Belgium, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the laws of Belgium, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 14(1)(a), 15(2)(a), 28(2)(a), and 29(a), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Canada) Order 1981 (SR 1981/86)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of Canada, shall in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything

Double Taxation Relief (Canada) Order 1981 (SR 1981/86)—
continued

in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of Canada, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 9(4), 14(2)(a), 17(2), 26(1)(a)(ii) and (3)(a), and 27, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (China) Order 1986 (SR 1986/314)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of the People’s Republic of China, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of the People’s Republic of China, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 28(2)(b) and 29(b), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Denmark) Order 1981 (SR 1981/108)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of the Kingdom of Denmark, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of the Kingdom of Denmark, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In schedule 1, in articles 14(1)(a), 15(2)(a), 27(2)(a), and 28(a), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Federal Republic of Germany) Order 1980 (SR 1980/112)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income tax, corporation tax, capital tax and trade tax imposed by the laws of the Federal Republic of Germany, shall in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income tax, corporation tax, capital tax, and trade tax imposed by the laws of the Federal Republic of Germany, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment.”.

In the schedule, in articles 29(2)(a) and 30(a), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Fiji) Order 1977 (SR 1977/28)

In clause 2, replace “and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax (including basic tax and normal tax, the non-resident dividend withholding tax, the interest withholding tax and the dividend tax) imposed by the law of Fiji shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax (including basic tax and normal tax, the non-resident dividend withholding tax, the interest withholding tax, and the dividend tax) imposed by the law of Fiji, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment.”.

In schedule 1, in articles 12(2)(a), 23(1) and 24, replace “income year” in all places in which it appears by “tax year”.

In schedule 2, in articles II(2), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Finland) Order 1984 (SR 1984/190)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the laws of Finland, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act

Double Taxation Relief (Finland) Order 1984 (SR 1984/190)—
continued

1976 and the income taxes imposed by the laws of Finland, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In schedule 1, in articles 28(2)(a) and 29(a), replace “income year” in all places in which it appears by “tax year”.

In schedule 2, in article 3(2)(a), replace “income year” by “tax year”.

Double Taxation Relief (French Republic) Order 1981
(SR 1981/20)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income tax and corporation tax imposed by the laws of the French Republic, shall in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income tax and corporation tax imposed by the laws of the French Republic, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In article 18(3)(b), replace “paragraph (10) of section 61 of the Income Tax Act 1976” by “**section CW 22(1)(a)** of the Income Tax Act **2002**”.

In the schedule, in articles 28 and 29, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (India) Order 1986 (SR 1986/336)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of India, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Government of India, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

Double Taxation Relief (India) Order 1986 (SR 1986/336)—
continued

In schedule 1, in articles 28(2)(a) and 29, replace “income year” in all places in which it appears by “tax year”.

In schedule 2, in article 9(2)(a), replace “income year” by “tax year”.

Double Taxation Relief (Indonesia) Order 1988 (SR 1988/15)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income tax imposed by the Government of Indonesia, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income tax imposed by the Government of Indonesia, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 27(2)(b) and 28(b), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Ireland) Order 1988 (SR 1988/189)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income tax, the corporation tax and the capital gains tax imposed by the Government of Ireland, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income tax, the corporation tax, and the capital gains tax imposed by the Government of Ireland, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 29(a) and 30(a), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Italy) Order 1983 (SR 1983/4)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the personal income tax and corporate income tax imposed by the laws of Italy, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax

Double Taxation Relief (Italy) Order 1983 (SR 1983/4)—
continued

imposed under the Income Tax Act 1976 and the personal income tax and corporate income tax imposed by the laws of Italy, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment.”.

In the schedule, in articles 29(2)(a) and 30(a), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Japan) Order 1963 (SR 1963/49)

In clause 2, replace “and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax and corporation tax imposed by laws of Japan, shall, notwithstanding anything to the contrary in that Act or any other enactment have effect in relation to income tax and excess retention tax imposed under that Act” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax and corporation tax imposed by the laws of Japan, have effect in relation to income tax and excess retention tax imposed under those Acts, notwithstanding anything to the contrary in those Acts or any other enactment”.

In the schedule, in article 10, replace “income year” by “tax year”.

Double Taxation Relief (Malaysia) Order 1976 (SR 1976/144)

In clause 2, replace “and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax, excess profit tax, and the supplementary income tax (ie, tin profits tax, development tax, timber profits tax), and the petroleum income tax imposed by the law of the Federation of Malaysia shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax, excess profit tax, and the supplementary income tax (ie, tin profits tax, development tax, timber profits tax), and the petroleum income tax imposed by the law of the Federation of Malaysia, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 11(2)(a), 24(1), 25, and the protocol, replace “income year” by “tax year”.

Double Taxation Relief (Netherlands) Order 1981

(SR 1981/43)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income tax, wages tax and dividend tax imposed by the Government of the Kingdom of the Netherlands, shall in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income tax, wages tax, and dividend tax imposed by the Government of the Kingdom of the Netherlands, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”. In the schedule, in articles 27(b) and 28(b), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Norway) Order 1983 (SR 1983/46)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the taxes on income and capital imposed by the laws of the Kingdom of Norway, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the taxes on income and capital imposed by the laws of the Kingdom of Norway, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 29(2) and 30 and in the protocol, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Republic of Korea) Order 1983

(SR 1983/5)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income tax, the corporation tax, and the inhabitant tax imposed by the laws of the Republic of Korea, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income tax, the corporation tax, and the inhabitant tax imposed by the laws of the Republic of Korea, have, in relation to income tax

Double Taxation Relief (Republic of Korea) Order 1983

(SR 1983/5)—continued

and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 28(2) and 29, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Republic of the Philippines) Order 1980 (SR 1980/215)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and income taxes imposed under Title II of the National Internal Revenue Code of the Philippines as amended from time to time shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and income taxes imposed under Title II of the National Internal Revenue Code of the Philippines as amended from time to time have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 28(2) and 29, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Russian Federation) Order 2001

(SR 2001/350)

In clause 3, replace “Income Tax Act 1994” in the 2 places in which it appears by “Income Tax Act **2002**”.

In the schedule, in articles 27(a)(ii) and 28(a)(ii), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Singapore) Order 1973 (SR 1973/256)

In clause 2, replace “and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax imposed by the law of the Republic of Singapore shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Land and Income Tax Act 1954 and income tax imposed by the law of the Republic of Singapore, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

Double Taxation Relief (Singapore) Order 1973

(SR 1973/256)—continued

In the schedule, in articles 11(2)(a), 23, and 24, and in the protocol, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Sweden) Order 1980 (SR 1980/214)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the State income tax (including the sailor’s tax and the coupon tax), the tax on the undistributed profits of companies, the tax on public entertainers and the communal income tax imposed by the laws of Sweden, shall in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the State income tax (including the sailor’s tax and the coupon tax), the tax on the undistributed profits of companies, the tax on public entertainers, and the communal income tax imposed by the laws of Sweden, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In clause 3 and in the schedule, in articles 15(2)(a), 16(2)(a), 27(2)(b) and (3)(b), and 28, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Switzerland) Order 1981

(SR 1981/285)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Swiss Federal Council, shall in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the Swiss Federal Council, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 27(2)(a) and 28(a), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (Taiwan) Order 1997 (SR 1997/298)

In clause 2, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Double Taxation Relief (Thailand) Order 1998 (SR 1998/424)

In clause 2, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In the schedule, in articles 23(4), 28(a)(ii), and 29(a)(ii), replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (United Kingdom) Order 1984

(SR 1984/24)

In clause 2, replace “and excess retention tax imposed under the Income Tax Act 1976 and the income tax, the corporation tax, the capital gains tax, and the petroleum revenue tax imposed by the laws of the United Kingdom, shall, in relation to income tax and excess retention tax imposed under that Act, and notwithstanding anything in that Act or any other enactment, have” by “imposed under the Income Tax Act **2002** and excess retention tax imposed under the Income Tax Act 1976 and the income tax, the corporation tax, the capital gains tax, and the petroleum revenue tax imposed by the laws of the United Kingdom, have, in relation to income tax and excess retention tax imposed under those Acts, and notwithstanding anything in those Acts or any other enactment,”.

In the schedule, in articles 27(1)(b) and 28(b) and in the exchange of letters, replace “income year” in all places in which it appears by “tax year”.

Double Taxation Relief (United States of America) Order 1983

(SR 1983/196)

In clause 2, replace “Income Tax Act 1976” by “Income Tax Act **2002**”.

In the schedule, in articles 4(4), 17(1), 27(2)(b), and 28(b)(ii), replace “income year” in all places in which it appears by “tax year”.

In the protocol, replace “section 224 of the Income Tax Act 1976” by “**section FC 21** of the Income Tax Act **2002**”.

Electricity (Information Disclosure) Regulations 1999

(SR 1999/82)

In regulation 2, in the definition of **subvention payment**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Financial Reporting Order 1994 (SR 1994/134)

In clause 4, replace “Income Tax Act 1976” by “Income Tax Act **2002**”.

Forestry Encouragement Grants Regulations 1983

(SR 1983/37)

In regulation 2, in the definition of **Maori authority**, replace “section 234 of the Income Tax Act 1976” by “**section OB 1** of the Income Tax Act **2002**”.

In the schedule, in clause 1, omit “(but for section 12 of the Income Tax Amendment Act (No 2) 1982)”.

In the schedule, in clause 1, omit “assessable” in all places in which it appears.

In the schedule, in clause 1, replace “income year” in all places in which it appears by “tax year”.

In the schedule, in clause 3, replace “not exceeding the rate of depreciation allowance in respect of such assets as determined from time to time for income tax purposes by the Commissioner of Inland Revenue” by “under the Income Tax Act **2002**”.

Health Entitlement Cards Regulations 1993 (SR 1993/169)

In regulation 2, in the definition of **family credit income**, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In regulation 2, in the definition of **family credit income**, replace “income year” by “tax year”.

In regulation 2, omit the definition of **income year**.

In regulation 2, in the definition of **net income**, replace “Income Tax Act 1994” in the first place in which it appears by “Income Tax Act **2002**”.

In regulation 2, in the definition of **net income**, replace paragraph (d) by:

“(d) 50% of a pension or annuity to which **section EX 37(2) and (3)** of the Income Tax Act **2002** applies; and”

In regulation 2, in paragraph (e) of the definition of **net income**, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In regulation 2, replace the definition of **Part KD credit** by:

“**Part KD credit** has the meaning given to the term **subpart KD credit** in **section OB 1** of the Income Tax Act **2002**”.

In regulation 2, insert in its appropriate alphabetical order:

“**tax year** has the meaning given to it by **section OB 1** of the Income Tax Act **2002**”.

Health Entitlement Cards Regulations 1993 (SR 1993/169)—
continued

In regulation 8, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In regulation 8(4)(b), replace “income year” by “tax year”.

Income Tax Act (Exempt Unit Trusts) Order 1990
(SR 1990/254)

In clause 2, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Income Tax (Adverse Event Income Equalisation Scheme Rate of Interest) Regulations 1995 (SR 1995/57)

In regulation 2, replace “section EI 12 of the Income Tax Act 1994” by “**section EH 41** of the Income Tax Act **2002**”.

Income Tax (Calculation of Interest on Fringe Benefit Tax) Regulations 1993 (SR 1993/144)

In the heading of regulation 2, replace “income year” by “tax year”.

In regulation 2(b), replace “income year” by “tax year”.

In regulation 2, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In regulation 3, replace “income year” in all places in which it appears by “tax year”.

In regulation 4, replace “income year” in all places in which it appears by “tax year”.

In regulation 5, replace “income year” in all places in which it appears by “tax year”.

In regulation 5, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In regulation 6, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In regulation 6, replace “income year” in all places in which it appears by “tax year”.

In regulation 7, replace “income year” in all places in which it appears by “tax year”.

Income Tax (Cook Islands Development Projects) Order 1986
(SR 1986/27)

In clause 2, replace “income year” by “tax year”.

In clause 3, replace “section 62 of the Income Tax Act 1976” by “**section CW 43** of the Income Tax Act **2002**”.

Income Tax (Depreciation Determinations) Regulations 1993
(SR 1993/232)

In regulation 2, in the definition of **The Act**, replace “Income Tax Act 1994” by “Tax Administration Act 1994”.

In regulation 2, replace the definition of **depreciation determination** by:

“**depreciation determination** means—

- “(a) a determination by the Commissioner under **section 91AE** of the Act to allow a person to apply a special or a provisional rate of depreciation in respect of any depreciable property; or
- “(b) a determination by the Commissioner under **section 91AJ** of the Act to allow in respect of any depreciable property a maximum pooling value greater than that currently available to a person.”

In regulation 2, replace “Income Tax Act 1994” in the second place in which it appears by “Income Tax Act **2002**”.

In regulation 3, replace “section EG 10” in all places in which it appears by “**section 91AE**”.

In regulation 6(1), replace paragraphs (a) and (b) by:

- “(a) a special or provisional rate of depreciation under **section 91AE** of the Act; or
- “(b) a higher maximum pooling value under **section 91AJ** of the Act,—”.

In regulation 9(1), replace “section EG 10” by “**section 91AE**”.

Income Tax (Non-Resident Investment Companies) Order 1970
(SR 1970/138)

In clause 1(2), replace “income year” by “tax year”.

Income Tax (Non-Resident Investment Companies) Order 1972
(SR 1972/19)

In clause 1(2), replace “income year” by “tax year”.

Income Tax (Non-Resident Investment Companies) Order (No 2) 1972
(SR 1972/248)

In clause 1(2), replace “income year” by “tax year”.

Income Tax (Non-Resident Investment Companies) Order (No 3) 1974
(SR 1974/277)

In clause 1(2), replace “income year” by “tax year”.

Income Tax (Provisional Tax Interest Rates) Regulations 1997
(SR 1997/9)

In regulation 1(2), replace “income year” in all places in which it appears by “tax year”.

Income Tax (Social Assistance Suspensory Loans) Order 1995
(SR 1995/79)

In clause 2, replace “section EH4 of the Income Tax Act 1994” by “**sections EH 53 and EZ 35** of the Income Tax Act **2002**”.

Income Tax (Withholding Payments) Regulations 1979
(SR 1979/259)

In regulation 2, in the definition of **The Act**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In regulation 2, in the definition of **associated persons**, omit “paragraph (a) of the definition of that term in”.

In regulation 4(2)(a), replace “emolument” by “pay”.

In regulation 5(3)(a), omit “gross”.

In the schedule, clause 4, replace “section DO 3 or section DZ 3” by “**section DO 1 or DO 2**”.

Injury Prevention, Rehabilitation, and Compensation
(Earners’ Levy and Earners’ Account Residual Levy)
Regulations 2001 (SR 2001/388)

In regulation 5, replace “income year” by “tax year”.

In regulation 6, replace “income year” in all places in which it appears by “tax year”.

Injury Prevention, Rehabilitation, and Compensation
(Employer Levies) Regulations 2002 (SR 2002/41)

In regulation 14(1), replace “income year” by “tax year”.

In regulation 16, replace “income year” in all places in which it appears by “tax year”.

Injury Prevention, Rehabilitation, and Compensation
(Residual Claims Levy) Regulations 2001 (SR 2001/408)

In regulation 4, replace “income year” by “tax year”.

In regulation 7, replace “income year” in all places in which it appears by “tax year”.

In regulation 9, replace “income year” by “tax year”.

Injury Prevention, Rehabilitation, and Compensation (Self-
Employed Work Account Levies) Regulations 2002
(SR 2002/39)

In regulation 4, replace “income year” by “tax year”.

Injury Prevention, Rehabilitation, and Compensation (Self-Employed Work Account Levies) Regulations 2002

(SR 2002/39)—continued

In regulation 5, replace “income year” by “tax year”.

In regulation 6, replace “income year” by “tax year”.

In regulation 8, replace “income year” by “tax year”.

In regulation 9, replace “income year” by “tax year”.

In regulation 10, replace “income year” in all places in which it appears by “tax year”.

In regulation 16, replace “income year” in all places in which it appears by “tax year”.

In regulation 17, replace “income year” in all places in which it appears by “tax year”.

Securities Regulations 1983 (SR 1983/121)In regulation 2, in the definition of **associated persons**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In regulation 24, revoke paragraph (d).

State-Owned Enterprises Order 1992 (SR 1992/181)

Revoke clause 5.

State-Owned Enterprises Order 1994 (SR 1994/87)

Revoke clause 5.

State-Owned Enterprises (Agriquality New Zealand Limited and Asure New Zealand Limited) Order 1998 (SR 1998/322)

Revoke clause 4.

State-Owned Enterprises (At Work Insurance Limited) Order 1999 (SR 1999/64)

Revoke clause 4.

State-Owned Enterprises (Genesis Power Limited, Hydro Energy Limited, and Waikato SOE Limited) Order 1998

(SR 1998/455)

Revoke clause 4.

State-Owned Enterprises (Landcorp Farming Limited) Order 2001 (SR 2001/23)

In the schedule, revoke the item about the Income Tax Act 1994.

State-Owned Enterprises (Meridian Energy Limited) Order 1999 (SR 1999/101)

Revoke clause 4.

State-Owned Enterprises (Mighty River Power Limited)**Order 1999** (SR 1999/102)

Revoke clause 4.

State-Owned Enterprises Order 1996 (SR 1996/165)

Revoke clause 4.

State-Owned Enterprises (Solid Energy New Zealand Limited)**Order 1997** (SR 1997/277)

In the schedule, revoke the item about the Income Tax Act 1994.

Student Allowances Regulations 1998 (SR 1998/277)In regulation 2, in the definition of **foreign-sourced amount**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.In regulation 2, omit the definition of **income year**.In regulation 2, in the definition of **parental income**, replace “income year” in all places in which it appears by “tax year”.In regulation 2, in paragraph (d) of the definition of **personal income**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.In regulation 2, in the definition of **taxable income**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In regulation 2, insert in its appropriate alphabetical order:

“**tax year** has the the same meaning as in the Income Tax Act **2002**”.

Student Loan Scheme (Income Amount for Full Interest Write-off) Regulations (No 2) 2001 (SR 2001/405)

In regulation 2(2), replace “income year” by “tax year”.

Student Loan Scheme (Interest Rates) Regulations 2002
(SR 2002/36)

In regulation 3, replace “income year” by “tax year”.

In regulation 4, replace “income year” by “tax year”.

Student Loan Scheme (Repayment Threshold) Regulations 2001 (SR 2001/404)

In regulation 3, replace “income year” in all places in which it appears by “tax year”.

Superannuation Schemes (Fees) Regulations 1992
(SR 1992/284)In the schedule, Part 2, clause 1, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Tax Administration (Binding Rulings) Regulations 1999

(SR 1999/236)

In regulation 3(1A)(a), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Taxation Review Authorities Regulations 1998 (SR 1998/460)

In the schedule, form 1, replace “Income Tax Act 1976, the Income Tax Act 1994” by “Income Tax Act 1994, the Income Tax Act **2002**”.

Taxation (Use of Money Interest Rates) Regulations 1998

(SR 1998/105)

In regulation 1(2)(a), after “1994”, insert “or the Income Tax Act **2002**”.

In regulation 1(2)(a), replace “income year” by “tax year”.

Taxation (Use of Money Interest Rates Setting Process)**Regulations 1997** (SR 1997/7)

In regulation 1(2)(a), after “1994”, insert “or the Income Tax Act **2002**”.

In regulation 1(2)(a), replace “income year” by “tax year”.

Telecommunications (Information Disclosure) Regulations 1999 (SR 1999/383)

In regulation 2, in the definition of **subvention payment**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Schedule 22 s YA 2
Amendments to Tax Administration Act 1994

Tax Administration Act 1994 (1994 No 166)

In section 1(2), replace “income year” by “tax year”.

In section 2, replace subsection (4) by:

“(4) Except as otherwise expressly provided, the provisions of this Act that correspond to provisions of the Income Tax Act 1976 do not apply to any of the Inland Revenue Acts other than the Income Tax Act **2002** and the Taxation Review Authorities Act 1994.”

In section 3(1), in the definition of **accounting period**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), replace the definition of **activities as an airport operator** by:

“**activities undertaken as an airport operator**, in section 42, has the meaning given to **activities as an airport operator** in **section OC 1(6)** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **arrangement**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **authorised savings institution**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **basis of exemption**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **certificate of exemption**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in paragraph (a) of the definition of **combined tax and earner premium deduction**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **commercial production**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), omit the definition of **company**.

In section 3(1), in the definition of **consideration**, replace “paragraph (b) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**paragraph (a)** of the definition of that term in **section OB 1** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **co-operative company**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in paragraph (a)(i) and (vii) and (b)(i) of the definition of **day of determination of final liability**, omit “in writing” in all places in which it appears.

In section 3(1), replace the definition of **disposition** by:

Tax Administration Act 1994 (1994 No 166)—continued

“**disposition**, in section 65, has the same meaning as in **paragraph (c)** of the definition of **disposal** in **section OB 1** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **employer**, replace “paragraph (b) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**paragraphs (c) and (d)** of the definition of that term in **section OB 1** of the Income Tax Act **2002**”.

In section 3(1), replace the definition of **encumbrance** by:

“**encumbrance**, in respect of an estate or interest in land, means any trust, contract, easement, condition, or contingency affecting the same, and any restriction, however imposed, on the owner’s power of user, alienation, or disposition”.

In section 3(1), in the definition of **exploratory well**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **exploratory well expenditure**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **family certificate of entitlement**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **first PAYE period**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **fringe benefit**, replace “section CI 1 of the Income Tax Act 1994” by “**section CX 2** of the Income Tax Act **2002**”.

In section 3(1), in paragraph (a) of the definition of **gift-exempt body**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in paragraph (b) of the definition of **gift-exempt body**, replace “income year” by “tax year”.

In section 3(1), in the definition of **Government agency**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), omit the definition of **income year**.

In section 3(1), in the definition of **income statement**, replace “in” by “required by”.

In section 3(1), in the definition of **instalment date**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **life insurer**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **Maori**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **non-qualifying objection**, omit paragraph (c).

Tax Administration Act 1994 (1994 No 166)—continued

In section 3(1), in the definition of **PAYE period**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **payment**, replace “‘paid’ in section OB 1 of the Income Tax Act 1994” by “**pay** in **section OB 1** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **permit area**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **petroleum mining operations**, replace “paragraph (b) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**section OB 1** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **petroleum permit**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **policyholder net loss**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **prescribed**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **property**, replace “paragraph (b) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**paragraph (d)** of the definition of that term in **section OB 1** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **relinquishment**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in paragraph (b) of the definition of **residual income tax**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **second instalment date**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **second PAYE period**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **settlement**, replace “paragraph (b) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**section OB 1** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **settlor**, replace “paragraph (b) of the definition of that term in section OB 1 of the Income Tax Act 1994” by “**paragraphs (a) and (b)** of the definition of that term in **section OB 1** of the Income Tax Act **2002**”.

In section 3(1), in the definition of **special account**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 3(1), in the definition of **specified dividends**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 3(1), in paragraph (f) of the definition of **tax position**, omit “gross” in all places in which it appears.

In section 3(1), in paragraph (g) of the definition of **tax position**, replace “disallowing” by “denying”.

In section 3(1), in the definition of **third instalment date**, replace “Income Tax Act 1994” by “Income Tax Act 2002”.

In section 3(1), in the definition of **trustee income**, replace “Income Tax Act 1994” by “Income Tax Act 2002”.

In section 3(1), in the definition of **withdrawal tax**, replace “Income Tax Act 1994” by “Income Tax Act 2002”.

In section 3(2), replace “Income Tax Act 1994” by “Income Tax Act 2002”.

In section 3(3), replace “income years” by “tax years”.

In section 3(4)(b), replace “Income Tax Act 1994” by “Income Tax Act 2002”.

In section 4A(4), replace “Income Tax Act 1994” by “Income Tax Act 2002”.

Replace section 14 by:

“14 **Giving of notices by Commissioner**

“(1) This section applies when this Act or any other Act requires the Commissioner to give a notice to a person.

“(2) The Commissioner must give the notice in writing.

“(3) The Commissioner must give the notice to—

“(a) the person; or

“(b) a representative authorised to act on behalf of the person.

“(4) The Commissioner must use 1 of the following methods to give the notice:

“(a) delivery to the addressee; or

“(b) post to the street address of the addressee’s usual or last known place of residence; or

“(c) post to the street address of the addressee’s usual or last known place of business or, if there are several of them, to any of them; or

“(d) post to the addressee’s post office box number, document exchange box number, private bag, or rural delivery address; or

“(e) fax to the addressee; or

“(f) an electronic means of delivery, other than fax, to the addressee.

Tax Administration Act 1994 (1994 No 166)—continued

- “(5) A notice to a corporate body is treated as having been delivered to it only if the delivery is made to its offices during working hours.
- “(6) A posted notice is treated as having been delivered at the time it would have been delivered in the ordinary course of post. For the purposes of proving delivery,—
- “(a) it is sufficient to prove that the notice was properly addressed; and
 - “(b) the notice is presumed to have been posted on the day on which it was dated. This paragraph applies in the absence of proof to the contrary.
- “(7) A faxed notice, or a notice given by an electronic means other than fax, is treated as having been delivered on the day on which it is sent. For the purposes of proving delivery, it is sufficient to prove that a correct machine-generated acknowledgment of receipt exists. This subsection applies in the absence of proof to the contrary.
- “(8) A notice must be in writing but, if there is a conflict between any of **subsections (3) to (7)** and another provision, in this or any other enactment, the other provision prevails.

“14A Giving of notices to Commissioner

- “(1) This section applies when this Act or any other Act requires a person to give a notice to the Commissioner.
- “(2) The person must give the notice in writing.
- “(3) The person may give the notice to any office of the department.
- “(4) The person may use 1 of the following methods to give the notice:
- “(a) delivery; or
 - “(b) post to the street address; or
 - “(c) post to the post office box number; or
 - “(d) fax; or
 - “(e) an electronic means of delivery other than fax.
- “(5) A notice is treated as having been delivered only if the delivery is made during working hours.
- “(6) A posted notice is treated as having been delivered at the time it would have been delivered in the ordinary course of post. For the purposes of proving delivery,—

Tax Administration Act 1994 (1994 No 166)—continued

- “(a) it is sufficient to prove that the notice was properly addressed; and
 - “(b) the notice is presumed to have been posted on the day on which it was dated. This paragraph applies in the absence of proof to the contrary.
- “(7) A faxed notice, or a notice given by an electronic means other than fax, is treated as having been delivered on the day on which it is sent. For the purposes of proving delivery, it is sufficient to prove that a correct machine-generated acknowledgment of receipt exists. This subsection applies in the absence of proof to the contrary.
- “(8) A notice must be in writing but, if there is a conflict between any of **subsections (3) to (7)** and another provision, in this or any other enactment, the other provision prevails.

“14B Giving of notices to other persons

- “(1) This section applies when this Act or the Income Tax Act **2002** requires a person to give a notice to a person other than the Commissioner.
- “(2) The person must give the notice in writing.
- “(3) The person may use 1 of the following methods to give the notice:
- “(a) delivery to the addressee; or
 - “(b) post to the street address of the addressee’s usual or last known place of residence; or
 - “(c) post to the street address of the addressee’s usual or last known place of business or, if there are several of them, to any of them; or
 - “(d) post to the addressee’s post office box number, document exchange box number, private bag, or rural delivery address; or
 - “(e) fax to the addressee; or
 - “(f) an electronic means of delivery, other than fax, to the addressee.
- “(4) A notice to a corporate body is treated as having been delivered to it only if the delivery is made to its offices during working hours.

Tax Administration Act 1994 (1994 No 166)—continued

- “(5) A posted notice is treated as having been delivered at the time it would have been delivered in the ordinary course of post. For the purposes of proving delivery,—
- “(a) it is sufficient to prove that the notice was properly addressed; and
 - “(b) the notice is presumed to have been posted on the day on which it was dated. This paragraph applies in the absence of proof to the contrary.
- “(6) A faxed notice, or a notice given by an electronic means other than fax, is treated as having been delivered on the day on which it is sent. For the purposes of proving delivery, it is sufficient to prove that a correct machine-generated acknowledgment of receipt exists. This subsection applies in the absence of proof to the contrary.
- “(7) A notice must be in writing but, if there is a conflict between any of **subsections (3) to (6)** and another provision, in this or any other enactment, the other provision prevails.”

In section 15B(h), replace “an income year” by “a tax year”.

In section 19(1), omit “in writing”.

In section 21(1), replace “an allowable” by “a”.

In section 21(1), replace “disallow” by “deny”.

In section 21(1), replace “disallowance” by “denial”.

In section 21(2), replace “an allowable” by “a”.

In section 21(2), replace “any allowable” by “any”.

In section 21(4), replace “an allowable” by “a”.

In section 21(6), replace “an allowable” by “a”.

In section 21(8), in the definition of **information requisition**, replace “in writing” by “to which **section 14** applies”.

In section 22(1), before the paragraphs and in paragraphs (c)(ii) and (iv) and (e), replace “income year” in all places in which it appears by “tax year”.

In section 22(1)(c)(iii) and (iv), replace “small taxpayer” in all places in which it appears by “low-turnover trader”.

In section 22(1)(c)(iii) and (iv), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 22(1)(c)(v), replace “section EE 16(5) of the Income Tax Act 1994” by “**section EB 20(4)** of the Income Tax Act **2002**”.

In section 22(2)(b), (d), and (g), replace “gross” in all places in which it appears by “counted”.

In section 22(2)(h), omit “allowable”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 22(2), in the proviso, replace “notification in writing” by “notice”.

In section 22(2), after the paragraphs, replace “income year” by “tax year”.

In section 22(3), omit “gross” in all places in which it appears.

In section 22(3), replace “income year” by “tax year”.

In section 22(4)(a), omit “in writing”.

In section 22(5), omit “in writing”.

In section 22(6), replace “income year” by “tax year”.

In section 22(7)(c), replace “Part MF or sections ME 15 to ME 24 of the Income Tax Act 1994” by “**subpart MF or sections ME 15 to ME 24 of the Income Tax Act 2002**”.

In the heading of section 22A, replace “**Part EH Division 2 of Income Tax Act 1994**” by “**subpart EW of Income Tax Act 2002**”.

In section 22A(1), replace “section EH 36 of the Income Tax Act 1994” by “**section EW 24 of the Income Tax Act 2002**”.

In section 22A(2), replace “section EH 43 of the Income Tax Act 1994” by “**section EW 32(2) of the Income Tax Act 2002**”.

In the heading of section 22B, omit “**under Part EH**”.

In section 22B(1), replace “section EH 5 or section EH 52” by “**section EW 54 or EZ 36**”.

In section 23(1)(a), replace “income year” by “tax year”.

In section 23(2)(a), omit “in writing”.

In section 24(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 25(1), (2), (6)(g), (7), and (9), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 25(2)(a), replace “income year” by “tax year”.

In section 25(3), insert “, by notice,” after “request” in the first place in which it appears.

In section 25(7), before the paragraphs and in paragraphs (a) and (b), replace “income year” in all places in which it appears by “tax year”.

In section 25(7)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 25(7), replace “in writing” by “, by notice,”.

In section 25(9), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 26(1) and (2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 26(5)(b)(i) and (c), omit “in writing” in all places in which it appears.

In section 26(6), replace “notification in writing” by “notice”.

In section 26(7), omit “in writing”.

In section 27(1), replace “any written request” by “a request, by notice,”.

In section 27(2), replace “any written request” by “a request, by notice,”.

In section 28, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 28, replace “any request” by “a request, by notice,”.

In section 30, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 30A, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 31, omit “in writing”.

In section 32A(1), replace “section CL 4 of the Income Tax Act 1994” by “**section CS 1** of the Income Tax Act **2002**”.

In section 32A(2), replace “in writing” by “by notice”.

In section 32A(4), replace “gross income under section CL 4 of the Income Tax Act 1994” by “income under **section CS 1** of the Income Tax Act **2002**”.

In the heading of section 32B, replace “**section CL 4 of Income Tax Act 1994**” by “**section CS 1 of Income Tax Act 2002**”.

In section 32B(1), before the paragraphs, replace “an income year” in all places in which it appears by “a tax year”.

In section 32B(1)(b), replace “Schedule 1, Part A, clause 10(a)” by “**schedule 1, part A, clause 10(a)** of the Income Tax Act **2002**”.

In section 32B(1)(c), add “of the Income Tax Act **2002**”.

In section 32B(1)(d), replace “income years” by “tax years”.

In section 32B(1)(d), replace “income year” by “tax year”.

In section 32B(1)(m), replace “gross income under section CL 4 of the Income Tax Act 1994” by “income under **section CS 1** of the Income Tax Act **2002**”.

In section 32B(2), replace “in writing” by “by notice”.

In section 32B(4), replace “gross income under section CL 4 of the Income Tax Act 1994” by “income under **section CS 1** of the Income Tax Act **2002**”.

In section 32C(1), before the paragraphs, replace “an income year” in all places in which it appears by “a tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 32C(1)(a), replace “one of paragraphs (a) to (d) of section CL 3(1) of the Income Tax Act 1994” by “of **section CS 2(1), (2), and (8)** of the Income Tax Act **2002**”.

In section 32C(1)(d), replace “gross income under section CL 4 of the Income Tax Act 1994” by “income under **section CS 1** of the Income Tax Act **2002**”.

In section 32C(2), replace “in writing” by “by notice”.

In section 32C(4), replace “gross income under section CL 4 of the Income Tax Act 1994” by “income under **section CS 1** of the Income Tax Act **2002**”.

In section 32D(2), replace “in writing” by “by notice”.

In section 33(1), replace “an income year” by “each tax year”.

In section 33(1), replace “preceding income year” by “preceding tax year”.

In section 33A(1), before the paragraphs, replace “an income year” by “a tax year”.

In section 33A(1), replace “in the year” by “in the corresponding income year”.

In section 33A(1)(a), insert “for the tax year” after “annual gross income”.

In section 33A(1)(b)(i) and (ii), omit “gross” in all places in which it appears.

In section 33A(1)(b)(iv)(A), replace “Schedule 14, clause 1(b)” by “**schedule 14, clause 1(b)** of the Income Tax Act **2002**”.

In section 33A(1)(b)(iv)(B), replace “Schedule 14, clause 1(a) or clause 1(e)” by “**schedule 14, clause 1(a) or (e)** of the Income Tax Act **2002**”.

In section 33A(1)(b)(v)(A), replace “Schedule 19, clause 8(b)” by “**schedule 19, clause 8(b)** of the Income Tax Act **2002**”.

In section 33A(1)(b)(v)(B), replace “Schedule 19, clause 8(c)” by “**schedule 19, clause 8(c)** of the Income Tax Act **2002**”.

In section 33A(1)(b)(vi)(A), replace “Schedule 19, clause 5A” by “**schedule 19, clause 5A** of the Income Tax Act **2002**”.

In section 33A(1)(b)(vi)(B), replace “Schedule 19, clause 5B” by “**schedule 19, clause 5B** of the Income Tax Act **2002**”.

In section 33A(1)(b)(vii) and (viii), (d), and (e), replace “income year” in all places in which it appears by “tax year”.

In section 33A(1)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 33A(1)(f), replace “Part KD credit under section KD 2 of the Income Tax Act 1994” by “subpart KD credit under **section KD 2** of the Income Tax Act **2002**”.

In section 33A(1), replace paragraph (g) by:

“(g) is a person who has a nil IRD loan balance on the last day of the tax year; and”.

In section 33A(2), replace “in an income year” by “in the corresponding income year.”.

In section 33A(2)(h), omit “gross”.

In section 33A(2)(j), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 33A(2)(m), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 33A(2), repeal paragraphs (i), (n), and (o).

In section 33A, insert after subsection (2):

“(2A) Subsection (1) does not apply to a natural person who, at any time,—

“(a) is required under section 44 to furnish a return of income for the tax year; or

“(b) leaves New Zealand and contacts the Commissioner for an assessment for the tax year; or

“(c) the Commissioner considers should furnish a return of income for the tax year.”

In section 33A(3), insert “or **subsection (2A)**” after “subsection (2)”.

In section 33A(3), replace “that year” by “the tax year to which that income year corresponds”.

In section 33A(5), replace “neither of section 33A(1) or (2)” by “none of section 33A(1), (2), and (2A)”.

In section 36(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 36B(2)(c) and (d), replace “income year” in all places in which it appears by “tax year”.

In section 36B(3), replace “an income year” by “a tax year”.

In section 36B(5)(b), replace “income year” in all places in which it appears by “tax year”.

In section 36B(9), before the paragraphs and in paragraph (b), replace “income year” in all places in which it appears by “tax year”.

In section 37(1)(b), replace “accounting year” by “corresponding income year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 37(4A), before the paragraphs, replace “an income year” by “a tax year”.

In section 37(4A)(b) and (c), replace “income years” in all places in which it appears by “tax years”.

In section 38, replace subsections (1) and (2) by:

“(1) Instead of furnishing a tax year return under section 33 on the basis of a corresponding income year that ends on 31 March, a taxpayer (other than a taxpayer to whom section 33A(1) or (5) applies) may, with the consent of the Commissioner, elect to furnish a return based on a corresponding income year that ends with the date of the annual balance of the taxpayer’s accounts.”

Replace section 39 by:

“**39 Consequential adjustments on change in balance date**

“(1) If the Commissioner approves a change to a new balance date that is earlier in the year than the original balance date, the change is effected by the taxpayer having a transitional income year of the period from the original balance date up to and including the new balance date in the next succeeding year.

“(2) If the Commissioner approves a change to a new balance date that is later in the year than the original balance date, the change is effected by the taxpayer having a transitional income year of the period from the original balance date up to and including the new balance date in the same year.

“(3) If the change in balance date means that a taxpayer has 2 corresponding income years for the same tax year, the figures for both corresponding income years are aggregated when the taxpayer’s net income or net loss is determined.

“(4) For the purpose of giving effect to this section and section 38, the Commissioner may, for any year or years of assessment, make all such assessments as the Commissioner considers necessary.”

In the heading of section 41, replace “**Part KD**” by “**subpart KD**”.

In section 41(1), replace “Part KD of the Income Tax Act 1994” by “**subpart KD of the Income Tax Act 2002**”.

In section 41(3), before the paragraphs, replace “an income year” in all places in which it appears by “a tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 41(3)(a) and (b), replace “income year” in all places in which it appears by “tax year”.

In section 41(3)(a), replace “Part KD of the Income Tax Act 1994” by “**subpart KD** of the Income Tax Act **2002**”.

In section 41(3)(b), replace “Part KD” by “**subpart KD**”.

In section 41(4), before the paragraphs and in paragraph (a), replace “income year” in all places in which it appears by “tax year”.

In section 41(4), omit “gross”.

In section 41(4)(a), replace “Part KD” by “**subpart KD**”.

In section 41A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 41A(3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 41A(3), replace “income year” by “tax year”.

In section 41A(4), replace “income year” by “tax year”.

In section 41A(5)(a) and (b), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 41A(6), replace “an income year” in the first and third places in which it appears by “a tax year”.

In section 41A(6AA), replace “income year” by “tax year”.

In section 41A(7), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 41A(8), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 42(1)(a), replace “gross income and allowable deductions” by “income and deductions”.

In section 42(1)(b)(i) and (ii), omit “gross” in all places in which it appears.

In section 42(1)(b)(i) and (ii), omit “allowable” in all places in which it appears.

In section 42(1)(c), omit “gross” in all places in which it appears.

In section 42(1)(c), omit “allowable”.

In section 42(2), replace “gross income derived by and the allowable” by “income derived by and the”.

In section 43A(1), before the paragraphs and in paragraph (a), replace “income year” in all places in which it appears by “tax year”.

In section 43A(2), before the paragraphs, replace “an income year” by “a tax year”.

In section 43A(2), replace “income year” in all places in which it appears by “tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 43A(2)(a) and (d)(i), omit “gross” in all places in which it appears.

In section 43A(2)(b), omit “allowable”.

In section 43A(3)(b) and (c), replace “income year” in all places in which it appears by “tax year”.

In section 43A(5), replace “income years” by “tax years”.

In section 43A(6)(b)(i), replace “income year” by “tax year”.

In section 44(1)(d), omit “gross”.

In section 44(2), omit “gross” in all places in which it appears.

In section 44(2), replace “income year” by “tax year”.

In section 44(6), replace “income year” by “tax year”.

In the heading of section 44A, replace “**Income Tax Act 1994**” by “**Income Tax Act 2002**”.

In section 44A(1), before the paragraphs, replace “an income year” by “a tax year”.

In section 44A(1), replace “income year” in all places in which it appears by “tax year”.

In section 44A(1)(a), replace “section DM 1A(4) of the taxpayer’s deduction under section DM 1A(3)” by “**section DT 2(3)** of the taxpayer’s deduction under **section DT 2(2)** of the Income Tax Act **2002**”.

In section 44A(1)(b), replace “section EO 4A(4) of the taxpayer’s deduction under section EO 4A(3)” by “**section DS 3** of the taxpayer’s deduction under **section DS 1 or DS 2** of the Income Tax Act **2002**”.

In section 44A(1)(c), replace “section DM 1A(4) of another taxpayer’s deduction under section DM 1A(3)” by “**section DT 2(3)** of another taxpayer’s deduction under **section DT 2(2)** of the Income Tax Act **2002**”.

In section 44A(1)(d), replace “section EO 4A(4) of another taxpayer’s deduction under section EO 4A(3)” by “**section DS 3** of another taxpayer’s deduction under **section DS 1 or DS 2** of the Income Tax Act **2002**”.

In section 44A(2)(a) and (b), replace “income year” in all places in which it appears by “tax year”.

In section 44A(2), replace “section DM 1A(4) or section EO 4A(4)” by “**section DT 2(3) or DS 3** of the Income Tax Act **2002**”.

In section 44B(1), replace “section EH 57 of the Income Tax Act 1994” by “**section EW 61** of the Income Tax Act **2002**”.

In section 44B(1), replace “income year” by “tax year”.

In section 44B(1), replace “section EH 57(2)” by “**section EW 61(3)**”.

In section 44B(2), replace “income years” by “tax years”.

After section 44B, insert—

Tax Administration Act 1994 (1994 No 166)—continued**“44C Certificates about trees**

- “(1) The question whether trees are ornamental or incidental arises under the following provisions of the Income Tax Act **2002**:
- “(a) **section CB 24** (Disposal of land with standing timber):
 - “(b) **section FB 4** (Income derived from disposal of trading stock together with other assets of a business):
 - “(c) **section FF 7** (Disposal of timber under matrimonial agreement):
 - “(d) **section GD 1** (Sale of trading stock for inadequate consideration):
 - “(e) **section GD 2** (Distribution of trading stock to shareholders of company).
- “(2) A certificate as to whether trees are ornamental or incidental provides conclusive evidence on the question if it is given by—
- “(a) a properly authorised officer of the Ministry of Forestry; or
 - “(b) any other person suitably qualified to give a certificate.
- “(3) The question whether trees are planted mainly for the purposes of timber production arises under **schedule 7, part A, item 12** of the Income Tax Act **2002**.
- “(4) A certificate as to whether trees are planted mainly for the purposes of timber production provides conclusive evidence on the question if it is given by—
- “(a) a properly authorised officer of the relevant regional council; or
 - “(b) a properly authorised officer of the Ministry of Forestry; or
 - “(c) any other person suitably qualified to give a certificate.

Compare: 1994 No 164 ss CJ 1(3), DO 4(5)”

In section 46(5)(f), replace “Part KD of the Income Tax Act 1994” by “**subpart KD** of the Income Tax Act **2002**”.

In section 46(7), replace “subsection (2) or subsection (3) of section OB 2 of the Income Tax Act 1994” by “**section OB 2(2)** of the Income Tax Act **2002**”.

In section 46A(2), insert “, by notice,” after “request”.

In section 46A(5), in the definition of **child tax credit**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 46A(5), in the definition of **weekly compensation**, replace “paragraphs (h) and (i) of the definition of ‘salary and

Tax Administration Act 1994 (1994 No 166)—continued

wages' in section OB 1 of the Income Tax Act 1994" by "**paragraph (b)(ix) or (x)** of the definition of **salary or wages** in **section OB 1** of the Income Tax Act **2002**".

In section 47(1)(c), replace "Income Tax Act 1994" by "Income Tax Act **2002**".

In section 48(1), replace "Income Tax Act 1994" in all places in which it appears by "Income Tax Act **2002**".

In section 49(1), replace "Income Tax Act 1994" in all places in which it appears by "Income Tax Act **2002**".

In section 51(1), replace "Income Tax Act 1994" by "Income Tax Act **2002**".

In section 52(a)(ii) and (b), replace "Income Tax Act 1994" in all places in which it appears by "Income Tax Act **2002**".

In section 52(e), replace "income year" by "tax year".

In section 53(1)(d), replace "Income Tax Act 1994" by "Income Tax Act **2002**".

In section 53(3), replace "income year" in all places in which it appears by "tax year".

In section 54(1), replace "income year" by "tax year".

In section 54(1), replace "Income Tax Act 1994" by "Income Tax Act **2002**".

In section 56(a), replace "income year" in all places in which it appears by "tax year".

In section 57, replace "income year" by "tax year".

In section 58, insert ", by notice," after "request".

In section 58, replace "income year" by "tax year".

In section 59(2), (4), (5), replace "Income Tax Act 1994" in all places in which it appears by "Income Tax Act **2002**".

In section 61(1), before the paragraphs, replace "an income year" by "a tax year".

In section 61(1), before the paragraphs, replace "income year" by "tax year".

In section 61(1)(b), replace "Income Tax Act 1994" by "Income Tax Act **2002**".

In section 61(1), replace "section CG 4(2) of the Income Tax Act 1994" by "**section EX 3** of the Income Tax Act **2002**".

In section 63, replace "income year" by "tax year".

In section 64, before the paragraphs, replace "Income Tax Act 1994" by "Income Tax Act **2002**".

In section 64(a), replace "income year" by "tax year".

Tax Administration Act 1994 (1994 No 166)—continued

In section 64(b), replace “the term ‘dividends’ under section CF 3(1)(j) of the Income Tax Act 1994” by “being a dividend under **section CD 24(2)** of the Income Tax Act **2002**”.

In section 65, replace “dispositions to which section CJ 6 or section DM 6 of the Income Tax Act 1994” by “disposals to which **section DT 13** of the Income Tax Act **2002**”.

In section 65, before the paragraphs, replace “income year” by “tax year”.

In section 65(a) and (b), replace “disposition” in all places in which it appears by “disposal”.

In section 66(1), replace “income year” by “tax year”.

In section 66(2), replace “income year” in all places in which it appears by “tax year”.

In section 66(2)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 66(3), replace “income year” in all places in which it appears by “tax year”.

In section 66(5), replace “income year” in all places in which it appears by “tax year”.

In section 66(6), replace “an income year” by “a tax year”.

In section 67(1)(c), replace “section CF 2(6) of the Income Tax Act 1994” by “**section CD 6 or CD 7** of the Income Tax Act **2002**”.

In section 67(2), replace “an income year” by “a tax year”.

In section 67(2), replace “income year” by “tax year”.

In section 68A, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 69(1), before the paragraphs, replace “an income year” by “a tax year”.

In section 69(1), before the paragraphs, replace “income year” by “tax year”.

In section 69(1)(b), (c), (e)(ii), (ea)(ii), (f)(ii), and (fa)(ii), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 71, before the paragraphs, replace “an income year” by “a tax year”.

In section 71, replace “that income year” by “that tax year”.

In section 71(b), (c), and (e), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 71, before the paragraphs, replace “income year” by “tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 73(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 74(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 76, replace “income year” in all places in which it appears by “tax year”.

In section 76(a), replace “income years” by “tax years”.

In section 77(a), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 78(1), replace “income year” by “tax year”.

In section 78(2), replace “income year” in all places in which it appears by “tax year”.

In section 78(2)(b), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 78(3), replace “income year” in all places in which it appears by “tax year”.

In section 78(5), replace “income year” by “tax year”.

In section 78(6), replace “an income year” by “a tax year”.

In section 79, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 80, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 80A(2), replace “income years” by “tax years”.

In section 80B(1), replace “an income year” by “a tax year”.

In section 80B(1), replace “income year” by “tax year”.

In section 80B(2)(a) and (b), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 80B(2), replace “income year” in all places in which it appears by “tax year”.

In section 80B(3), insert “of the Income Tax Act **2002**” after “section NC 17(2)”.

In section 80B(3), replace “income year” by “tax year”.

In section 80C(2)(a) and (b), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 80C(2), replace “income year” in all places in which it appears by “tax year”.

In section 80C(3), insert “of the Income Tax Act **2002**” after “section NC 17(2)”.

In section 80C(3), replace “income year” by “tax year”.

In section 80C(4), replace “income year” by “tax year”.

In section 80D(1), replace “income year” by “tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 80D(2), omit “gross”.

In section 80D(2), replace “an income year” by “a tax year”.

In section 80D(3), replace “an income year” by “a tax year”.

In section 80E(2)(a) and (b), insert “for the tax year” after “annual gross income” in all places in which it appears.

In section 80E(2)(c), replace “gross annual income” by “annual gross income for the tax year”.

In section 80E(2)(ea), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 80F(2)(a) and (b), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 80F(2)(a)(i) and (b)(i), replace “income year” in all places in which it appears by “tax year”.

In section 80F(3), insert “of the Income Tax Act **2002**” after “section NC 17(2)”.

In section 80F(3), replace “income year” by “tax year”.

In section 80F(4) and (5), replace “gross annual income” in all places in which it appears by “annual gross income for the tax year”.

In section 80H(3)(a), (ab), (c), and (d), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 80H(3)(a), (ab), and (b), replace “income year” in all places in which it appears by “tax year”.

In section 80H(4)(a) and (b), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 80H(4)(a) and (b), replace “income year” in all places in which it appears by “tax year”.

In section 80H(4)(a) and (b), insert “of that Act” after “section NC 17(3)” in all places in which it appears.

In section 80H(5), insert “of the Income Tax Act **2002**” after “section NC 17(2)”.

In section 80H(6), replace “an income year” by “a tax year”.

In section 80H(6), insert “of the Income Tax Act **2002**” after “section NC 17(3)”.

In section 80I(1), replace “income year” by “tax year”.

In section 82(5), omit “gross”.

In section 82(6)(b), omit “gross” in all places in which it appears.

In section 82(7), omit “gross” in all places in which it appears.

In section 83(2), insert “, by notice,” after “request”.

In section 83(2), before the paragraphs, replace “Part KD credit” by “subpart KD credit”.

In section 83(5), omit “gross” in all places in which it appears.

Tax Administration Act 1994 (1994 No 166)—continued

In section 83(7), omit the definition of “Income year”.

In section 84(1)(a), replace “Part KD credit” by “subpart KD credit”.

In section 84(4), replace “Part KD credit” by “subpart KD credit”.

In section 84(6), omit the definition of **Part KD credit**.

In section 84(6), in the definition of **qualifying person**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 84(6), insert, in its appropriate alphabetical order:

“**subpart KD credit** means an interim instalment of a subpart KD credit, as that term is defined in **section OB 1** of the Income Tax Act **2002**”.

In section 85B(4)(a)(iii), replace “income year” by “tax year”.

In section 85B(4)(a)(iii), omit “gross” in all places in which it appears.

In section 85D(2)(a), insert “, by notice,” after “requested”.

In section 85D(2)(a), replace “income year” by “tax year”.

In section 85D(2)(b), insert “, by notice,” after “request”.

In section 85E(2), insert “, by notice,” after “request”.

In section 89A(3), replace “income years” by “tax years”.

In section 89A(3), replace “income year” by “tax year”.

In section 89C(m), replace “Part KD of the Income Tax Act 1994” by “**subpart KD** of the Income Tax Act **2002**”.

In section 89DA(1), replace “an income year” by “a tax year”.

In section 90(1), before the paragraphs, replace “qualified accruals rules” by “old financial arrangements rules”.

In section 90(1)(a), replace “section EH 1(2) (except the proviso) of the Income Tax Act 1994” by “**section EZ 32(2)** (except the proviso) of the Income Tax Act **2002**”.

In section 90(1)(b), replace “section EH 1(3) of the Income Tax Act 1994” by “**section EZ 32(3)** of the Income Tax Act **2002**”.

In section 90(1)(c), omit “gross”.

In section 90(1)(c), replace “section EH 1(6) (except the proviso) of the Income Tax Act 1994” by “**section EZ 32(6)** (except the proviso) of the Income Tax Act **2002**”.

In section 90(1)(c), replace “section EH 1(2)” by “**section EZ 32(2)**”.

In section 90(1)(c), replace “income year” by “tax year”.

In section 90(1)(d), omit “gross”.

In section 90(1)(d), replace “section EH 1 of the Income Tax Act 1994” by “**section EZ 32** of the Income Tax Act **2002**”.

In section 90(1)(e), replace “section EH 1(7) of the Income Tax Act 1994” by “**section EZ 32(7)** of the Income Tax Act **2002**”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 90(1)(f), replace “section EH 1(8) of the Income Tax Act 1994” by “**section EZ 32(8)** of the Income Tax Act **2002**”.

In section 90(1)(j), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 90(1)(j), replace “section EH 4” by “**section EZ 35**”.

In section 90(1), repeal paragraph (k).

In section 90(1), in the proviso, replace “section EH 1(2) or section EH 1(6) of the Income Tax Act 1994” by “**section EZ 32(2) or (6)** of the Income Tax Act **2002**”.

In section 90(2), replace “qualified accruals rules” by “old financial arrangements rules”.

In section 90AA(1) and (2), replace “Part EH Division 2” in all places in which it appears by “**subpart EW** of the Income Tax Act **2002**”.

In section 90AC(1), replace “accrual rules in Part EH Division 2 of the Income Tax Act 1994” by “financial arrangements rules in **subpart EW** of the Income Tax Act **2002**”.

In section 90AC(1)(a), replace “section EH 34(1)” by “**section EW 22** of the Income Tax Act **2002**”.

In section 90AC(1)(b), replace “section EH 35” by “**section EW 23** of the Income Tax Act **2002**”.

In section 90AC(1)(c), replace “section EH 36” by “**section EW 24** of the Income Tax Act **2002**”.

In section 90AC(1)(d), replace “section EH 38(1)” by “**section EW 26** of the Income Tax Act **2002**”.

In section 90AC(1)(e), replace “section EH 34(2) or EH 38(2)” by “**section EW 22(2) or EW 26(2)** of the Income Tax Act **2002**”.

In section 90AC(1)(f), replace “section EH 42(1)” by “**section EW 29(2)** of the Income Tax Act **2002**”.

In section 90AC(1)(g), replace “section EH 42(3)” by “**section EW 29(3)** of the Income Tax Act **2002**”.

In section 90AC(1)(i), replace “section EH 48(3)(c) or EH 48(3)(d)” by “**section EW 38(5) or (6)** of the Income Tax Act **2002**”.

In section 90AC(1)(j), replace “section EH 47” by “**section EW 37** of the Income Tax Act **2002**”.

In section 90AC(1)(k), replace “section OB 7(2)(c)(ii)” by “**section EW 40(4)(c)** of the Income Tax Act **2002**”.

In section 90AC(1)(k), replace “section OB 7(2)(a) or (b)” by “**section EW 40(4)(a) or (b)** of that Act”.

In section 90AC(3), replace “accrual rules” by “financial arrangements rules”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 90AC(4), replace “section EH 34” by “**section EW 22** of the Income Tax Act **2002**”.

In section 90AC(4), replace “section EH 38 of the Income Tax Act 1994” by “**section EW 26** of that Act”.

In section 90A(1) and (2), replace “Part FG of the Income Tax Act 1994” by “**subpart FG** of the Income Tax Act **2002**”.

In section 90A(6), replace “income year” by “tax year”.

In section 91(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 91(1)(b), omit “deferred”.

In section 91(1), omit “gross”.

In section 91, insert after subsection (1)—

“(1A) For the purposes of **subsection (1)(f)**, the Crown Minerals Act 1991 is used to determine by analogy the equivalents in the context of the relevant foreign regime for the licensing and conduct of petroleum mining operations of—

“(a) obtaining a permit; or

“(b) determining whether or when a permit has been relinquished; or

“(c) interpreting other relevant documents or matters relating to the licensing and conduct of petroleum operations.”

In section 91(3)(b), omit “written”.

After section 91, insert—

“Determinations relating to prepayments

“91AA Exemptions from section EA 3 of Income Tax Act 2002

“(1) For the purposes of **section EA 3** of the Income Tax Act **2002**, the Commissioner may determine whether and the extent to which a person is not required to comply with **section EA 3** of the Act in relation to an unexpired portion of expenditure (except expenditure on employment income for services that have been performed), having regard to—

“(a) the nature and amount of the kinds of expenditure that the person regularly incurs:

“(b) the nature and size of the activity giving rise to the expenditure that the person incurs:

“(c) the costs of the person in complying with **section EA 3** of the Act:

Tax Administration Act 1994 (1994 No 166)—continued

- “(d) whether, for the person and the expenditure, the difference between expenditure incurred under **section EA 3** of the Act and expenditure that would be allowed as a deduction if the Commissioner were to exercise the discretion under this section is not material.
- “(2) The Commissioner may cancel a determination under this section at any time.
- “(3) In this section, a reference to a person includes a class of persons.
- Compare: 1994 No 164 s EF 1(3), (4)

*“Determinations relating to livestock***“91AB Determination setting methods for calculating value of listed livestock under national standard cost scheme**

- “(1) This section describes the matters that a determination under **section EC 19** of the Income Tax Act **2002** may provide.
- “(2) The determination may provide 1 or more methods for calculating the average cost of each type, class, or age grouping of livestock that a person has on hand at the end of an income year, and for incorporating the costs for homebred livestock and purchased livestock in that average cost.
- “(3) The determination may provide for the age groupings of immature and mature livestock of each type to which the average costs apply.
- “(4) The determination may provide 1 or more inventory control methods under which mature livestock must be accounted for, or the setting of minimum standards for an inventory control method.
- “(5) The determination may provide the way in which the determination applies when animals of the same type, class, or other category are valued both under **section EC 17** of the Income Tax Act **2002** and under another valuation method. For the purposes of this section, the other valuation methods are market value, replacement price, and the high-priced livestock valuation method.
- “(6) The determination may provide for conditions or limitations on the valuation of livestock under **section EC 17** of the Income Tax Act **2002**, including—

Tax Administration Act 1994 (1994 No 166)—continued

- “(a) the restriction on valuing livestock of a particular type, class, or other category under that section if livestock of the same type, class, or category are also valued under another valuation method; and
 - “(b) the setting of a notice requirement for elections of valuation method for livestock affected by a restriction imposed under **paragraph (a)**.
- “(7) The determination may provide for the valuation of livestock when livestock was previously valued using another valuation method.
- “(8) The determination may provide for 1 or more classes of person by whom the determination may be applied, and for the income year or years for which it is to apply.
- “(9) The determination may provide for the extension, limitation, variation, or revocation of an earlier determination.

Compare: 1994 No 164 s EL 4(6)

“91AC Publication and revocation of determinations relating to livestock

- “(1) A determination issued under any of **sections EC 16, EC 18, and EC 19** of the Income Tax Act **2002** must be published in the *Gazette* no later than 30 days after it has been signed by the Commissioner.
- “(2) If the Commissioner revokes a determination made under **section EC 16, EC 18, or EC 19** of the Income Tax Act **2002**, and substitutes a new determination, that new determination does not apply for a tax year that ends on or before the day 30 days before the day on which the new determination is published in the *Gazette*.

Compare: 1994 No 164 ss EL 3A(2), (3), EL 4(7), (8), EL 8(2), (3)

*“Determinations relating to depreciation***“91AD Determination setting economic rate**

- “(1) Having followed the procedure in **section EE 25** of the Income Tax Act **2002**, the Commissioner may set in a determination—
- “(a) only the diminishing value rate for the kind of item; or
 - “(b) both the diminishing value rate and the straight-line rate for the kind of item.

Tax Administration Act 1994 (1994 No 166)—continued

- “(2) An economic rate set in a determination may be expressed to apply in any way, including—
- “(a) to items of a kind, whenever they are acquired or used; or
 - “(b) to items of a kind, having regard to—
 - “(i) the date on which, or tax year in which, a particular person acquired or used such an item; or
 - “(ii) the date on which, or tax year in which, any person first acquired or used such an item; or
 - “(iii) whether or not such an item has been used before in New Zealand or elsewhere or has been available for use before in New Zealand or elsewhere.

This subsection is overridden by **subsection (3)**.

- “(3) A determination setting an economic rate cannot be expressed to apply to an item of depreciable property that—
- “(a) is already subject to a higher economic rate under an existing determination; and
 - “(b) is acquired—
 - “(i) before the date on which the new determination is issued; or
 - “(ii) after the date on which the new determination is issued, under a binding contract entered into before that date.

This subsection is overridden by **subsection (4)**.

- “(4) A determination setting an economic rate can be expressed to apply to an item of depreciable property that—
- “(a) is already subject to a higher economic rate under an existing determination; and
 - “(b) is reacquired, after the date on which the new determination is issued, by the person who disposed of it before the date on which the new determination is issued.

Compare: 1994 No 164 s EG 4(2), (6), (7)

“91AE Determination setting special rates and provisional rates

- “(1) A person may apply, in writing, to the Commissioner for the issue of a determination allowing them to use for an item, for a specified tax year or years,—
- “(a) a special rate higher or lower than the economic rate set in a determination under **section 91AD**; or

Tax Administration Act 1994 (1994 No 166)—continued

- “(b) a provisional rate, when no applicable economic rate is set in a determination under **section 91AD**.
- “(2) When determining whether or not to grant an application for a special rate or a provisional rate, the level of any such rate, and the tax year or years to which it applies, the Commissioner must have regard to—
 - “(a) the formula in **section EE 25(4)** of the Income Tax Act **2002**; and
 - “(b) the rate of depreciation (if any) that the person uses for the item for financial reporting purposes.
- “(3) The Commissioner may issue a determination setting a special rate after having regard to the factors in **subsection (2)**.
- “(4) The Commissioner may issue a determination setting a provisional rate after doing the following:
 - “(a) determining a figure having regard to the factors in **subsection (2)**; and
 - “(b) rounding the figure up or down to the nearest rate specified in **schedule 11** of the Income Tax Act **2002**.
- “(5) A determination setting a provisional rate for an item and a person may also be expressed to apply to—
 - “(a) items of the same kind as the item;
 - “(b) any other person or class of persons.
- “(6) A determination setting a provisional rate ceases to apply to the item and the person, or any other person, at the time at which an economic rate set under **section 91AD** for that kind of item comes into force, unless the determination specifically provides that it does not cease to apply.

Compare: 1994 No 164 s EG 10(1)–(3), (5)

“91AF Commissioner may decline to issue special rate or provisional rate

- “(1) The Commissioner may decline to issue a determination under **section 91AE** when,—
 - “(a) for an application for a special rate, one of the circumstances described in **subsection (2)** exists;
 - “(b) for an application for a provisional rate, one of the circumstances described in **subsection (3)** exists.
- “(2) For the purposes of **subsection (1)(a)**, the circumstances are as follows:

Tax Administration Act 1994 (1994 No 166)—continued

- “(a) an appropriate special rate would not differ from the economic rate already applicable to the item by an amount equal to or more than 50% of the amount by which the next highest or lowest, as applicable, rate in **schedule 11** of the Income Tax Act **2002** is more or less than the already applicable economic rate; or
 - “(b) the Commissioner is reviewing the economic rate applicable to the item and intends to set a new economic rate equal to or more than an appropriate special rate within 6 months of the Commissioner’s receiving the person’s application for a special rate; or
 - “(c) the person has supplied insufficient information to enable the Commissioner to calculate an appropriate rate.
- “(3) For the purposes of **subsection (1)(b)**, the circumstances are as follows:
- “(a) an economic rate already applies to the item; or
 - “(b) the Commissioner is in the process of determining an economic rate applicable to the item for the tax year to which the application relates and intends to set it within 6 months of the Commissioner’s receiving the person’s application for a provisional rate; or
 - “(c) the person has supplied insufficient information to enable the Commissioner to calculate an appropriate rate.

Compare: 1994 No 164 s EG 10(4)

“91AG Effect on special rate of change in circumstances

- “(1) This section applies when—
- “(a) the Commissioner has issued a determination setting a special rate for a person’s item of depreciable property; and
 - “(b) the circumstances that applied at the time the determination was issued—
 - “(i) no longer exist; or
 - “(ii) have changed materially.
- “(2) The Commissioner may—
- “(a) revoke the determination without issuing a new determination; or

Tax Administration Act 1994 (1994 No 166)—continued

- “(b) revoke the determination and issue a new determination setting a new special rate for the item.
- “(3) If the Commissioner revokes the determination without issuing a new determination, the person must depreciate the item applying the economic rate or an applicable provisional rate.
- “(4) A revocation takes effect—
 - “(a) if notice of the revocation is given to the person under **section 91AK(5)**, on the day after the date of the notice; or
 - “(b) if the notice is published in the *Gazette*, on the day after the date of the publication.

Compare: 1994 No 164 s EG 10(6), (7)

“91AH Disputing or challenging determination

- “(1) This section applies to—
 - “(a) a person who applied for a determination under **section 91AE**; or
 - “(b) a person to whom a determination made under **section 91AE** applies through the operation of **section 91AE(5)(b)**.
- “(2) The person may dispute or challenge the determination under Parts 4A and 8A.
- “(3) Part 8, except section 125, applies with any necessary modifications to the dispute or challenge in the same manner and to the same extent as if the dispute or challenge were an objection made under section 126.

Compare: 1994 No 164 s EG 10(8), (9)

“91AI Notice of setting of economic rate

Within 30 days of issuing a determination under **section 91AD**, the Commissioner must publish a notice in the *Gazette* that—

- “(a) gives notice that the determination has been issued; and
- “(b) states where copies of it can be obtained.

Compare: 1994 No 164 s EG 14(2)(b)

“91AJ Determination on maximum pooling value

- “(1) A person may apply, in writing, to the Commissioner for the issue of a determination allowing them a maximum pooling value for an item of depreciable property greater than that currently available to them.

Tax Administration Act 1994 (1994 No 166)—continued

- “(2) When determining whether or not to grant an application, the Commissioner must have regard to the following factors:
- “(a) whether or not items of the kind concerned are relatively homogeneous in nature;
 - “(b) whether or not the person’s compliance costs are likely to be materially reduced by pooling items of the kind concerned;
 - “(c) the frequency with which the person acquires and disposes of items of the kind concerned.
- “(3) The Commissioner may issue the determination after having regard to the factors in **subsection (2)**.

Compare: 1994 No 164 s EG 11(6), (7)

91AK Applications for determinations

- “(1) A person making an application for a determination under **section 91AE** must make it in accordance with—
- “(a) the procedures, if any, prescribed by regulations made under section 225; or
 - “(b) the procedures prescribed by the Commissioner, if the regulations do not provide for the person’s case or if no regulations have been made.
- “(2) Within 6 months of receiving an application, the Commissioner must respond to it by—
- “(a) issuing the determination; or
 - “(b) deciding to decline to issue a determination.
- “(3) Within 30 days of issuing a determination or deciding to decline to issue a determination, the Commissioner must give to the person—
- “(a) notice of the decision; and
 - “(b) either—
 - “(i) a copy of the determination; or
 - “(ii) the reasons for declining to issue the determination.
- “(4) Within 30 days of issuing a determination under **section 91AE(4)** that is expressed to apply to a class of persons, the Commissioner must publish a notice in the *Gazette* that—
- “(a) gives notice that the determination has been issued; and
 - “(b) states where copies of it can be obtained.

Tax Administration Act 1994 (1994 No 166)—continued

“(5) Within 30 days of revoking a determination under **section 91AG(2)**, the Commissioner must give to the person who applied for the determination notice of—

“(a) the decision; and

“(b) the reasons for revoking the determination.

“(6) If a representative of a person applies for a determination, the Commissioner gives the notice referred to in **subsection (3) or (5)** to the representative.

Compare: 1994 No 164 ss EG 13, EG 14”

In section 91C(1)(e), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 91C(1)(e), insert after subparagraph (ii):

“(iiA) **section 91AB or 91AC** in relation to livestock; or

“(iiB) any of **sections 91AD to 91AK** in relation to depreciation; or”

In section 91C(1)(e)(iii), replace “Section EF 1(3) of the Income Tax Act 1994” by “**section EA 3(4)** of the Income Tax Act **2002**”.

In section 91C(1)(e), omit subparagraphs (iv) to (vi).

In section 91DA(1)(e), replace “income year” in all places in which it appears by “tax year”.

In section 91DC(1), replace “income year” in all places in which it appears by “tax year”.

In section 91DD(2), replace “income year” in all places in which it appears by “tax year”.

In section 91DE(4A)(b)(i), replace “income year” by “tax year”.

In section 91DE(5), replace “income year” in all places in which it appears by “tax year”.

In section 91E(4), replace “an income year” in all places in which it appears by “a tax year”.

In section 91E(4A), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 91E(6)(e), replace “Income Tax 1994” by “Income Tax Act **2002**”.

In section 91EB(1)(b), replace “income year” by “tax year”.

In section 91EE, insert “, by notice,” after “request”.

In section 91EH(1)(d), replace “income year” by “tax year”.

In section 91EI(3), replace “income year” in all places in which it appears by “tax year”.

In section 91F(4)(e), replace “income year” by “tax year”.

In section 91FB(1)(b), replace “income year” by “tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 91FC(3), omit “in writing”.

In section 91FE, insert “, by notice,” after “request”.

In section 91FH(1)(e), replace “income year” by “tax year”.

In section 91FJ(4), replace “income year” in all places in which it appears by “tax year”.

In section 91FJ(5)(c), replace “income year” by “tax year”.

In section 91FJ(6), replace “notify the withdrawal in writing” by “give notice of the withdrawal”.

In section 91GD, insert “, by notice,” after “request”.

In section 92(1), replace “an income year” by “a tax year”.

In section 92(1), replace “income year” by “tax year”.

In section 92(4), replace “income year” in all places in which it appears by “tax year”.

In section 92(5)(a), replace “Part KD of the Income Tax Act 1994” by “**subpart KD** of the Income Tax Act **2002**”.

In section 92(5)(b), replace “income year” by “tax year”.

In section 92(6), replace “income year” by “tax year”.

After section 92, insert—

“92AAA Determination on cost of timber

“(1) When the Commissioner receives from a person a return of income showing that they have incurred, in the 1987–88 tax year or a later tax year, an expenditure or loss that may be a cost of timber, the Commissioner—

“(a) determines the amount to be deducted for the expenditure or loss; and

“(b) gives the person notice of the amount.

“(2) Section 92(5) applies, as far as applicable and with the necessary modifications, as if a determination by the Commissioner were a determination of net loss made under section 92(3).

Compare: 1994 No 167 s DL 1(10), (11)”

In section 92AA, replace “an income year” by “a tax year”.

In section 92AA, replace “Part KD of the Income Tax Act 1994” by “**subpart KD** of the Income Tax Act **2002**”.

In section 92A(1), replace “an income year” by “a tax year”.

In section 92A(2), replace “income year” by “tax year”.

In section 93(1), replace “income year” by “tax year”.

In section 93(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 94(1) and (3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 94(2)(c), omit “gross”.

In section 95(1) and (3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 97(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 98(1) and (3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 99(2)(a), omit “gross”.

In section 99(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 100(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 100(2), replace “Part NG of the Income Tax Act 1994” by “**subpart NG** of the Income Tax Act **2002**”.

In section 100(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 101(1) and (3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 102(1) and (3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 103(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 103A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 104(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 107, omit “gross” in all places in which it appears.

In section 107, replace “income year” in all places in which it appears by “tax year”.

In the heading of section 108, replace “**income tax liability and tax payable under Income Tax Act 1994**” by “**income tax liability, and tax payable under Income Tax Act 2002**”.

In section 108(1)(b), replace “income year” by “tax year”.

In section 108(1A), replace “income year” in all places in which it appears by “tax year”.

In section 108(1B), replace “income year” by “tax year”.

In section 108(2)(b), omit “gross”.

In section 108, insert after subsection (3)—

Tax Administration Act 1994 (1994 No 166)—continued

“(3A) Despite **subsection (3)**, this section does not apply to an assessment or income statement to the extent to which it merely gives effect to **section CD 12** of the Income Tax Act **2002**.”

In section 108B(3)(d), replace “income year” by “tax year”.

After section 113, insert—

“113A Amended assessments if dividend recovered or repaid

“(1) This section applies if—

“(a) a company recovers a dividend from a shareholder under section 56 of the Companies Act 1993 or an equivalent provision of foreign law; or

“(b) the release of a debt is treated as a dividend and the released amount is repaid; or

“(c) close company expenditure to which **section CD 31(2)** of the Income Tax Act **2002** applies is treated as a dividend and the expenditure is repaid; or

“(d) a loan made before 1 April 1992 was treated as a dividend under section 4(1)(b) of the Income Tax Act 1976 and the loan is repaid.

“(2) If the Commissioner is given notice of the recovery or repayment, the Commissioner must amend each relevant assessment to the extent necessary to ensure that the dividend and any attached imputation credit or dividend withholding payment credit are disregarded.

“(3) This section applies despite the time bar.

Compare: 1994 No 164 s CF 2(8)(a)(i)

“113B Amended assessments for attributed repatriation dividends

“(1) **Subsection (2)** applies if—

“(a) a person has derived a dividend from a controlled foreign company (CFC) under **section CD 13** of the Income Tax Act **2002**; and

“(b) a financial arrangement of the CFC has matured within 5 years of the date on which it was entered into, or an amount owing under the financial arrangement has been remitted or released giving rise to a dividend; and

“(c) a person has notified the Commissioner in writing of the maturity or dividend described in **paragraph (b)**; and

“(d) as a result,—

Tax Administration Act 1994 (1994 No 166)—continued

- “(i) **section CD 29(13)** of the Income Tax Act **2002** ceases to apply; and
- “(ii) **section CD 40(11)** of the Income Tax Act **2002** requires the financial arrangement or amount remitted or released to be disregarded when attributed repatriation dividends from the CFC are calculated.

“(2) The Commissioner must amend each relevant assessment to give effect to **sections CD 29(13) and CD 40(11)** of the Income Tax Act **2002**, despite the time bar.

Compare: 1994 No 164 s CF 2(17)(d)”

In section 119(1)(b), replace “income years” by “tax years”.

In section 119(1)(d) and (2)(b), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 119(4), replace “shall advise the taxpayer accordingly in writing” by “must give the taxpayer notice accordingly”.

In section 120C(1), in the definition of **date interest starts**, replace “an income year” in all places in which it appears by “a tax year”.

In section 120C(3), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 120D(4), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 120EA, replace “item ‘u’ in the formula in section CM 15(1)” by “**underwriting result** in the formula in **section EY 42(1)** of the Income Tax Act **2002**”.

In section 120EA, replace “an income year” by “a tax year”.

In section 120K(1), replace “an income year” by “a tax year”.

In section 120K(1), replace “income year” by “tax year”.

In section 120K(3), replace “an income year” by “a tax year”.

In section 120K(3), replace “income year” in all places in which it appears by “tax year”.

In section 120K(3), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 120K(4)(c) and (d), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 120K(4), replace “an income year” by “a tax year”.

In section 120K(4), replace “income year” in all places in which it appears by “tax year”.

In section 120K(4A)(c), replace “income year” by “tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 120K(4A)(a) and (c), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 120K(4AB)(a) and (c), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 120K(4B)(a) and (b), insert “of the Income Tax Act **2002**” after “section MB 5A” in all places in which it appears.

In section 120K(4BA), replace “income years” by “tax years”.

In section 120K(4C), replace “income year” by “tax year”.

In section 120K(5), in the definition of **residual income tax**, replace “an income year” by “a tax year”.

In section 120K(5), in the definition of **residual income tax**, replace “income year” in all places in which it appears by “tax year”.

In section 120K(5), in the definition of **residual income tax**, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 120L(1), replace “an income year” by “a tax year”.

In section 120M, replace “an income year” in all places in which it appears by “a tax year”.

In section 120M, replace “income year” by “tax year”.

In section 120M, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 120O, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In the heading of section 120P, replace “**gross income and allowable deductions to earlier income**” by “**income and deductions to earlier tax**”.

In section 120P(1), replace “an income year” in all places in which it appears by “a tax year”.

In section 120P(1), replace “income year” in all places in which it appears by “tax year”.

In section 120P(1), replace “income years” in all places in which it appears by “tax years”.

In section 120P(1)(b), omit “gross”.

In section 120P(2), omit “gross” in all places in which it appears.

In section 120P(2), replace “an income year” by “a tax year”.

In section 120P(2), replace “income year” in all places in which it appears by “tax year”.

In the heading of section 120PA, replace “**income year**” by “**tax year**”.

In section 120PA, replace “income year” by “tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 120PA, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 120R(a), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 120V, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 125, before the paragraphs and in paragraphs (b), (c), (h), (i), and (j)(iii), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 125(d), replace “section CB 5(1)(g) and (i) of the Income Tax Act 1994” by “**sections CW 27 and CW 34** of the Income Tax Act **2002**”.

In section 125(e), omit “gross”.

In section 125(f), replace “section EF 1 of the Income Tax Act 1994” by “**section EA 3** of the Income Tax Act **2002**”.

In section 125(j)(i), insert “of the Income Tax Act **2002**” after “section NC 17”.

In section 125(j)(iii), replace “CF 6” by “**CD 9, CD 11**”.

In section 126(1), omit “written”.

In section 128(5), replace “an income year” by “a tax year”.

In section 128(5), replace “income year” by “tax year”.

In section 128(6), replace “income year” by “tax year”.

In section 130(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 130(1) and (2), omit “written” in all places in which it appears.

In section 131(1), omit “written”.

In section 133, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 134, omit “in writing”.

In section 136(2)(a) and (3)(a), omit “in writing”.

In section 136(5), replace “may have been notified in writing by the Commissioner” by “the Commissioner has given notice of”.

In section 136(11), replace “may have notified to the Commissioner in writing” by “has given notice of to the Commissioner”.

In section 137(3), replace “notify the objector in writing” by “give notice to the objector”.

In section 137(4), (5), and (10)(b), replace “written notification” in all places in which it appears by “notice”.

In section 137(5) and (9)(a), omit “in writing” in all places in which it appears.

Tax Administration Act 1994 (1994 No 166)—continued

In section 138(1), omit “in writing”.

In section 138(2), omit “gross”.

In section 138E(1)(d), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 138E(1)(e)(i), insert “of the Income Tax Act **2002**” after “section NC 17”.

In section 138E(1)(e)(iii), replace “CF 6” by “**CD 9, CD 11**”.

In section 138E(1)(e)(iii), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 138I(4), replace “an income year” by “a tax year”.

In section 138I(4), replace “income year” by “tax year”.

In section 138I(5), replace “income year” by “tax year”.

In section 138M, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 139A(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 139A(5)(a), omit “written”.

In section 139AA(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 139C(2), in the definition of **provisional tax paid**, replace “income year” in all places in which it appears by “tax year”.

In section 139C(2), in paragraph (a) of the definition of **provisional tax payable**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 139C(2), in paragraph (a)(i) of the definition of **provisional tax payable**, add “of that Act”.

In section 139C(2), in paragraph (a)(ii) of the definition of **provisional tax payable**, insert “of that Act” after “section MB 5” and after “MB 2AB”.

In section 139C(2), in paragraph (aa) of the definition of **provisional tax payable**, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 139C(2), in paragraph (aa)(i) of the definition of **provisional tax payable**, add “of that Act”.

In section 139C(2), in paragraph (aa)(ii) of the definition of **provisional tax payable**, insert “of that Act” after “section MB 5A” and after “MB 5A(7)”.

In section 140B(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 140C(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 140D(1), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 140D(2)(a) and (3)(a), replace “section OZ 1(3)(a) to (o) of the Income Tax Act 1994” in all places in which it appears by “**section OB 6(3)(a) to (o)** of the Income Tax Act **2002**”.

In section 140D(2)(c) and (3)(c), replace “Part MF of the Income Tax Act 1994” in all places in which it appears by “**subpart MF** of the Income Tax Act **2002**”.

In section 141(7)(c), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 141(12A), replace “an income year” by “a tax year”.

In section 141(12A), replace “item ‘u’ in the formula in section CM 15(1)” by “**underwriting result** in the formula in **section EY 42(1)** of the Income Tax Act **2002**”.

In section 141(14), replace “income year” in all places in which it appears by “tax year”.

In section 141B(3)(b)(i)(A), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 141JA, replace “an income year” by “a tax year”.

In section 141JA(a), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 142(1)(a), insert “of the Income Tax Act **2002**” after “section NC 17(2)”.

In section 142(1)(b), replace “income year” by “tax year”.

In section 142(1A), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 142(1A)(b), insert “of the Income Tax Act **2002**” after “section NC 15(1)(c) or (d)”.

In section 143A(6)(b)(i), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 143B(3)(b)(i), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 150A(1)(b) and (2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 152(11), omit “in writing”.

In section 157(1), before the paragraphs, omit “in writing”.

In section 157(4), insert “, by notice,” after “request”.

In section 157(4), replace “income year” by “tax year”.

In section 157(5), omit “; and for the purposes of section 14 every such copy shall be deemed to be a notice required by this Act to be given by the Commissioner to the taxpayer”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 157(6), replace “statement in writing” by “notice”.

In section 157(10), in paragraph (a) of the definition of **income tax**, replace “Income Tax Act 1994 and the Income Tax Act 1976” by “Income Tax Act **2002**”.

In section 157(10), in paragraph (b) of the definition of **income tax**, omit “or a tax deduction to which section 353 of the Income Tax Act 1976 applied”.

In section 157(10), in paragraph (c) of the definition of **income tax**, omit “or section 355(b) of the Income Tax Act 1976 applied”.

In section 157(10), in paragraph (d) of the definition of **income tax**, omit “or section 366 of the Income Tax Act 1976”.

In section 157(10), in paragraph (e) of the definition of **income tax**, omit “or section 336ZF of the Income Tax Act 1976”.

In section 157(10), in paragraphs (b), (c), and (e) of the definition of **income tax**, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 157(10), omit the definition of **taxpayer**.

In section 164, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 165AA(1), replace “section CL 4 of the Income Tax Act 1994” by “**section CS 1** of the Income Tax Act **2002**”.

In section 165AA(2), replace “Schedule 1, Part A, clause 4 of the Income Tax Act 1994” by “**schedule 1, part A, clause 4** of the Income Tax Act **2002**”.

In section 165AA(2), omit “gross” in all places in which it appears.

In section 165AA(2), replace “section CL 4 of the Income Tax Act 1994” by “**section CS 1** of the Income Tax Act **2002**”.

In section 165AA(4), replace “section CL 4 of the Income Tax Act 1994” by “**section CS 1** of the Income Tax Act **2002**”.

In section 166(1), before the paragraphs, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 166(1), replace “an income year” in all places in which it appears by “a tax year”.

In section 168(1), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 169(4), omit “written”.

In section 171(2), omit “gross”.

In section 173M(5)(b), replace “section CB 4(1)(c) or CB 4(1)(e)” by “**section CW 30 or CW 31** of the Income Tax Act **2002**”.

In section 173P(1), replace “an income year” by “a tax year”.

In section 173P(2), replace “an income year” by “a tax year”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 173P(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 173Q(1) and (2), replace “an income year” in all places in which it appears by “a tax year”.

In section 173Q(1) and (2), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 173Q(4), replace “income year” in all places in which it appears by “tax year”.

In section 173R(1), replace “an income year” by “a tax year”.

In section 173R(2), replace “income year” by “tax year”.

In section 173R(2), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 173R(3), replace “income year” by “tax year”.

In section 173R(4), replace “an income year” by “a tax year”.

In the heading of section 174, replace “**income years**” by “**tax years**”.

In section 174, repeal subsection (2).

In section 174AA, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 177(2), replace “in writing” by “by notice”.

In section 177A(3), replace “paragraph (a) of the definition of **close company** in section OB 1 of the Income Tax Act 1994” by “**paragraphs (a) and (c)** of the definition of **close company** in **section OB 1** of the Income Tax Act **2002**”.

In section 177C(6), replace “income year” in all places in which it appears by “tax year”.

Repeal section 177D.

In section 180(1)(a) and (c), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 181(1)(a) and (c), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 183(1), replace “income year” in all places in which it appears by “tax year”.

In section 183(1)(e)(i), replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 183(1)(f), omit “in writing”.

In section 183(1)(g), insert “for the tax year” after “annual gross income”.

In section 183CA(1), replace “income year” by “tax year”.

In section 183H(a), replace “write” by “give notice”.

Tax Administration Act 1994 (1994 No 166)—continued

In section 184, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

In section 185(1)(a), (b), and (f), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 185(1)(e), replace “Part KD of the Income Tax Act 1994” by “**subpart KD** of the Income Tax Act **2002**”.

In section 225(1), replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 225A, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 225A(2)(b)(iii) and (iv), replace “Part KD credit” in all places in which it appears by “**subpart KD** credit under that Act”.

In section 226, replace “Income Tax Act 1994” in all places in which it appears by “Income Tax Act **2002**”.

In section 227(2), replace “income year” in all places in which it appears by “tax year”.

In the schedule, replace “Income Tax Act 1994” by “Income Tax Act **2002**”.

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Schedule 23

Comparative tables of old and new provisions

Notes

- 1 The letters “TAA” indicate that the provision referred to appears in the Tax Administration Act 1994.
- 2 Provisions shown as omitted have been omitted because they are spent or redundant.

Part A

Income Tax Act 1994: corresponding provisions in Income Tax Act 2002 or Tax Administration Act 1994

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
A 1	(1)	A 1
	(2)	A 2(1)
	(3)	A 2(2)
PART A		
AA 1		AA 1
AA 2		omitted
AA 3	(1)	omitted
	(2)(a)	AA 2(1)
	(2)(b)	AA 2(2)
AA 4	(1)	AA 3(1)
	(2)	AA 3(2)
PART B		
Subpart BA		
BA 1		BA 1
Subpart BB		
BB 1		BB 1
BB 2	(1)	BB 2(1)
	(1A)	BB 2(2)
	(2)	BB 2(3)
	(3)	BB 2(4)
	(4)	BB 2(5)
BB 3	(1)	BB 3(1)
	(2)	BB 3(2)
Subpart BC		
BC 1	(1)(a)	BC 1(1)
	(1)(b)	BC 1(3)
	(1)(c)	BC 1(2)
	(2)	BC 9(1)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
BC 2	(1)	BC 1(1)
	(2)	BC 1(2)
	(3)	BC 1(3)
BC 3	(1)	BC 7(1)
	(2)	BC 7(2)
	(3)	BC 7(3)
BC 4		BC 2
BC 5		BC 3
BC 6	(1)	BC 4(1)
	(2)	BC 4(2)
	(3)	BC 4(3)
	(4)	BC 4(4)
BC 7		BC 5
BC 8	(1)	BC 6(1)
	(2)	BC 6(2)
	(3)	BC 6(3)
	(4)	BC 6(4)
	(5)	BC 6(5)
	(6)(a)	BC 8(1)
	(6)(b)	BC 8(2)
BC 9	(1)	BC 9(2)
	(2)	BC 10(1)
	(3)	BC 10(2)
BC 10	(1)	BC 8(2)
	(2)	BC 10(1)
Subpart BD		
BD 1	(1)	BD 1(1), CY 1
	(2)(a)	BD 1(2)(a), CW 47
	(2)(b)	BD 1(3), CX 46
	(2)(c)	BD 1(2)(b)
BD 2		BD 2
	(1)(a)	DA 4
	(1)(b)(i)	DA 1(1)
	(1)(b)(ii)	DA 1(1)
	(1)(b)(iii)	DA 3(1)
	(2)(a)	DA 2(2)
	(2)(b)	DA 2(3)
	(2)(c)	DA 2(4)
	(2)(d)	DA 2(5)
	(2)(e)	DA 2(1), DA 3(1)
	(2)(f)	DY 2
BD 2A		omitted
BD 3	(1)	BD 3(1)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2)	BD 3(5)
	(3)	BD 3(2)
	(4)	BD 3(6)
BD 4	(1)	BD 4(1)
	(2)	BD 4(4)
	(3)	BD 4(2)
	(4)	BD 4(5)
Subpart BE		
BE 1	(1)	BE 1(1)
	(2)	BE 1(2)
	(3)	BE 1(3)
	(4)	BE 1(4)
	(5)	BE 1(5)
	(6)	BE 1(6)
Subpart BF		
BF 1		BF 1
Subpart BG		
BG 1	(1)	BG 1(1)
	(2)	BG 1(2)
Subpart BH		
BH 1	(1)	BH 1(1)
	(2)	BH 1(2)
	(3)	BH 1(3), (4)
	(3A)	BH 1(5)
	(4)	BH 1(6)
PART C		
Subpart CB		
CB 1	(1)(a)	omitted
	(1)(b)	CW 5
	(1)(c)	CW 6(1), (3)
	(1)(d)	CZ 12
	(2)	CW 6(1)
CB 2	(1)(a)(i)	CW 16(1)
	(1)(a)(ii)	CW 16(1)
	(1)(a)(iii)	CW 16(2)
	(1)(b)	CW 8(2)
	(1)(b) proviso	CW 8(1)
	(1)(c)	CW 15(1)
	(1)(c) first proviso	CW 15(2), (3)
	(1)(c) second proviso	CW 15(1)
	(1)(d)	CW 17(1), (2)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(1)(e)	CW 7
	(2)	omitted
	(3)	CW 17(3)
	(4)	CW 17(3)
	(5)	CZ 3
CB 3	(a)	CW 28(1)–(4)
	(b)	CW 29(1)–(4)
	(c)	CW 28(1), CW 29(1)
	(d)	omitted
	(e)	CW 28(5)
CB 3A		omitted
CB 4	(1)(a)	CW 33
	(1)(b)	CW 38(1)
	(1)(c)	CW 30(1)–(3)
	(1)(d)	CW 32
	(1)(e)	CW 30(3), CW 31
	(1)(f)	CW 39
	(1)(g)	CW 40
	(1)(h)	CW 35
	(1)(i)	CW 36
	(1)(j)	CW 37(1)
	(1)(l)	CW 37(3)
	(2)	CW 31, CW 35, CW 36, CW 38–CW 40
	(3)	CW 30(4), CW 32, CW 37(9)
CB 5	(1)(a)	CW 22(1)(a)
	(1)(b)	CW 27(1)(d)
	(1)(c)	CW 27(1)(e)
	(1)(d)	omitted
	(1)(e)	CW 26(1)(a)
	(1)(f)	CW 22(1)(e), (2)
	(1)(fa)	CW 22(1)(e), (2)
	(1)(g)	CW 27(1)(a), (2)
	(1)(h)	CW 27(1)(a), (2)
	(1)(i)	CW 34
	(1)(j)	CW 27(1)(b)
	(1)(k)	CW 27(1)(c)
	(1)(l)	CW 26(1)(e)
	(1)(m)	CW 26(1)(f)
	(1)(n)	CW 27(1)(f)
	(1)(o)	CW 22(1)(c), (d)
	(1)(p)	CW 27(1)(g)
	(1)(q)	CW 26(1)(b)
	(2)	CW 27(2)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
CB 6	(a)	CW 26(1)(d), (2)
	(b)	CW 20
	(c)	CW 21
	(d)	omitted
	(e)	CW 26(1)(c)
CB 7	(a)	CW 12(a)
	(b)	CW 12(b)
	(c)	CW 23
CB 8	(1)(a)	CW 43(1)
	(1)(a) proviso	CW 43(5)(a)
	(1)(b)	CW 43(2)
	(1)(b) proviso	CW 43(5)(b)
	(2)	CW 43(4)
	(3)	CW 43(7)
CB 9	(4)	CW 43(6)
	(a)	CW 24
	(b)	CW 19
	(c)	CW 44(a)
	(ca)	CW 44(b)
	(d)	CW 25
	(e)	CW 46
	(f)	CW 4
CB 10	(g)	omitted
	(1)	CW 9
	(2)(a)	CW 10(1)
	(2)(b)	CW 10(1)
	(2)(c)	CW 10(1)
	(2)(d)	CW 10(2)
	(2)(e)(i)	CW 10(7)
	(2)(e)(ii)	CW 10(3)
	(2)(e)(iii)	CW 10(4)
	(2)(e)(iv)	CW 10(5)
	(2)(e)(v)	CW 10(6)
	(3)	CW 10(2)
	(4)	CW 11(1)
	(5)	CW 11(2)
	(6)	CZ 14
CB 11	(1)	CW 18(1)
	(2)	CW 18(2)
	(3)	CW 18(3)
	(4)	CW 18(3)
	(5)	CW 18(3)
	(6)	CW 18(5)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
CB 12	(1)(a)	CW 13(1)
	(1)(b)	CW 13(2)
	(2)	CW 14(1), (3)
	(3)	CW 13(3)
	(3A)	CW 14(2)
	(3B)	CW 13(3), CW 14(2)
	(3C)	CW 13(3), CW 14(2)
	(4)	CW 14(3), (4)
CB 14	(1)	CW 41(1), (2)
	(2)	CW 41(3)
CB 15		CW 42
Subpart CC		
CC 1	(1)	CF 1(1), (2)
	(2)	CF 1(2)
CC 2		omitted
CC 3		omitted
Subpart CD		
CD 1	(1)	omitted
	(2)(a)	CB 5(1)
	(2)(b)(i)	CB 6
	(2)(b)(ii)	CB 7
	(2)(c)(i)	CB 6
	(2)(c)(ii)	CB 8
	(2)(d)(i)	CB 6
	(2)(d)(ii)	CB 9
	(2)(e)	CB 12
	(2)(f)(i), (ii)	CB 10
	(2)(f) proviso	CB 18, CB 21
	(2)(g)	CB 11
	(3)(a)	CB 17
	(3)(b)	CB 14
	(4)(a)(i)	CB 20
	(4)(a)(ii)	CB 16
	(4)(b)(i)	CB 20
	(4)(b)(ii)	CB 16
	(4)(c)	CB 20
	(6)	CB 15
	(7)	CB 19
	(10)	CB 22
	(11)	CB 13
	(12)	CB 22
	(13)	CB 22

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
CD 2		CC 10(1)
CD 3		CB 1
CD 3A		CB 28
CD 4		CB 2–CB 4
CD 5		CA 1(2)
CD 6	(1)	CB 29(1)
	(2)	CB 29(3)
	(3)	omitted
CD 7		CE 8(1), (2)
Subpart CE		
CE 1	(1)(a)	CC 4, CC 5, CD 1
	(1)(b)	CC 8(1), (2)
	(1)(c)	CC 3
	(1)(d)	CG 3
	(1)(e)	CC 1
	(2)(a)	CC 8(1)
	(2)(b)	CC 8(1)
	(2)(c)	CC 8(1), (3)
	(2)(d)	CC 7
CE 2		omitted
CE 3	(1)	CC 6(1), (2)
	(2)	CC 6(3)
CE 4	(1)	CG 2(1), (2), (3)
	(2)	CG 2(4)
	(3)	omitted
Subpart CF		
CF 1		CD 1
CF 2	(1)(a)	CD 3(1), CD 4(1)
	(1)(b)	CD 3(1), CD 4(1), (2)
	(1)(c)	CD 3(1), CD 4(1), CD 28
	(1)(d)	CD 3(1), CD 4(1), CD 28
	(1)(e)	CD 3(1), CD 4(1), CD 22(1), CD 28
	(1)(f)	CD 6(1), CD 7(1)
	(1)(g)	CD 3(1), CD 4(1), CD 5(1), (3)
	(1)(h)	CD 3(1), CD 4(1)
	(1)(i)	CD 3(1), CD 4(1)
	(1)(j)	CD 3(1), CD 4(1)
	(1)(k)	CD 3(1), CD 4(1), CD 5(1), (3)
	(1)(l)	CD 3(1), CD 4(1), CD 5(4), (5), CD 8
	(1A)	CD 3(1), CD 4(1), CD 12(2)
	(2)	CD 5(2)
	(3)	CD 3(1), CD 4(1)

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
(3A)	OB 1 “company”, “share”
(3A)(b)	HH 1(8)
(4)	omitted
(5)	omitted
(6)(a)	CD 6(2)
(6)(b)	CD 7(3)
(7)	CD 3(1), CD 5(1)
(8)	CD 30(1)
(8)(a)(i)	CD 30(2), TAA s 113A
(8)(a)(ii)	CD 30(3), (4)
(8)(b)	CD 30(5)
(9)	CD 31(1), (3)–(5)
(9A)	CD 32
(10)	CD 3(1), CD 4(1), CD 31(2)–(4)
(11)	CD 29(1)
(11)(a)	CD 29(2), (3)
(11)(b)	CD 29(4)
(11)(c)	CD 29(5)
(12)(a)(i)	CD 29(6), (12)
(12)(a)(ii)	CD 29(7), (12)
(12)(a)(iii)	CD 29(8)
(12)(b)	CD 29(9)
(12)(c)(i)	CD 29(10)
(12)(c)(ii)	CD 29(10)
(12)(c)(iii)	CD 29(10)
(12)(c)(iv)	CD 29(10), (12)
(12)(c)(v)	CD 29(10)
(12)(c)(vi)	CD 29(11)
(12)(c)(vii)	CD 29(11)
(13)	CD 19(1), (3)
(13)(a)	CD 19(1)
(13)(b)	CD 19(5)
(13)(c)	CD 19(5)
(13)(d)	CD 19(3)
(13)(e)	CD 19(6)
(13A)	CD 19(4)
(14)	CD 19(1), (2)
(15)	CD 43(1), (7)
(15)(a)	CD 43(2)
(15)(a)(i)	CD 43(3)
(15)(a)(ii)	CD 43(3)–(5)
(15)(b)	CD 43(6)
(16)(a)	CD 13(1)

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
(16)(b)	CD 13(3)
(17)(a)–(c)	CD 40(10), (11)
(17)(d)	CD 40, TAA s 113B
(17)(e)	CD 40(12)
(18)(a)	CD 40(13)
(18)(b)	CD 40(8)
(19)	CD 29(13), (14)
(21)	CD 22(2)
CF 3	
(1)(a)	CD 21
(1)(b)(i)	CD 14(2)–(4), (8)
(1)(b)(ii)	CD 14(1), (6), (7)
(1)(b)(iii)	CD 14(2)
(1)(b)(iv)(A)	CD 14(4)
(1)(b)(iv)(B)	CD 14(2)
(1)(c)	CD 18(1), (2)
(1)(d)	CD 17(1)
(1)(da)	CD 17(2)
(1)(e)	CD 16(1), (2)
(1)(f)	CD 16(1)–(3)
(1)(g)	CD 23(1)
(1)(ga)	CD 27
(1)(h)	CD 23(2)
(1)(i)	CD 18(3)
(1)(ia)	CD 24(1)
(1)(j)	CD 24(2)
(1)(k)	CD 26
(2)(a)	CD 33(19)
(2)(b)	CD 15(5), CD 34(4)
(2)(c)	CD 14(5)
(3)(a)	CD 17(2)
(3)(b)	CD 17(2)
(3)(c)	CD 17(2), (3)
(3)(d)	CD 17(4)
(3)(e)	CD 17(5), (6)
(3A)	CD 17(2)
(4)	CD 18(4), CD 24(3)
(5)	omitted
(6)	CD 34(13)
(7)	CD 34(7)
(8)	CD 34(10)
(9)	CD 34(11)
(10)	CD 34(6), (10)
(11)	CD 34(5)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(11A)	CD 34(12)
	(12)(a)	CD 34(14)
	(12)(b)	CD 34(15)
	(12)(c)	CD 34(16)
	(13) “shares”	OB 1 “share”
	(13) “specified company”	omitted
	(14) “excess return amount”	CD 34(1), (2), (10)
	(14) “fifteen percent capital reduction”	CD 14(9)
	(14) “fifteen percent interest reduction”	CD 14(9)
	(14) “fully credited”	CD 33(24), (25)
	(14) “ineligible capital amount”	CD 33(13), (14)
	(14) “non-participating redeemable share”	CD 14(9)
	(14) “pro rata cancellation”	OB 1 “pro rata cancellation”
	(14) “ten percent capital reduction”	CD 14(9)
	(14) “unlisted trust”	CD 14(9)
	(14) “unlisted widely-held trust”	OB 1 “unlisted widely-held trust”
	(14) “widely-held trust”	OB 1 “widely-held trust”
CF 4		CD 33(22), (23)
CF 5	(a)	CD 25
	(b)	CD 34(8)
CF 6	(1)	CD 9(1), (2)
	(2)	CD 11(1)
	(3)	omitted
	(4)	omitted
	(5)	TAA s108(3A)
CF 7		CD 11(1)
CF 7A		CD 10
CF 8		CD 7
Subpart CG		
CG 1	(a)	CQ 1, DN 1
	(b)	CQ 4
CG 2		FD 11
CG 3	(a)	OD 9
	(b)	EX 6(2)
	(b) proviso	EX 6(3)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(c)	EX 5(5), EX 9(6), EX 31(6)
	(d)	EX 28
	(e)	EX 27
CG 4	(1)	EX 1
	(2)	EX 3
	(3)	EX 4(1)
	(4)	EX 5(1), EX 6(1)
	(4)(a)	EX 5(3)
	(4)(b)	EX 5(4)
	(4)(c)	EX 5(5)
	(4)(d)	EX 5(1), (2)
	(5)(a)	EX 7(1), (5)
	(5)(a)(i)	EX 7(6)
	(5)(a)(ii)	EX 7(7)
	(5)(a)(iii)	EX 7(8)
	(5)(a)(iv)	EX 7(9)
	(5)(a)(iv) proviso	EX 7(10)
	(5)(b)	EX 7(11)
	(6)	EX 7(3)
	(7)	EX 4(2)
	(8)	EX 6(4)
CG 5	(1)	EX 8
	(2)	EX 9(1)–(3), EX 31(1)–(3)
	(2)(a)	EX 9(4), EX 31(4)
	(2)(b)	EX 9(5), EX 31(5)
	(2)(c)	EX 9(6), EX 31(6)
	(2)(d)	EX 9(1), (2)
	(3)	EX 10
	(4)	EX 11
	(5)	EX 17
	(6)	EX 16
	(7)	EX 13
CG 6	(1)	CQ 2(1), DN 2
	(1)(a)	CQ 2(1)(d), DN 2(d)
	(1)(b)	EX 14
	(2)	EX 15
CG 7	(1)	CQ 2(1), DN 2
	(2)	EX 18
	(3)	EX 20
	(4)	EX 19
	(5)	CQ 5(2), (3), DN 6(2), (3), EX 46(1)–(3)
	(6)	EX 16(3), CQ 2(3)
CG 8	(1)	CD 35

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994	
	(2)	CD 36
	(3)	CD 37(1), (2)
	(4)	CD 41(1), (2)
	(5)	CD 37(3)
	(6)(a)	CD 38(1)
	(6)(b)	CD 38(2)
	(6)(c)(i)	CD 38(3)
	(6)(c)(ii)	CD 38(4)
	(7)	CD 39
	(8)	CD 40(2)–(9)
	(9)	CZ 11(1), (2)
	(10)	CD 41(3), (4)
	(11)	CD 42
	(12)	CZ 11(3), (4)
	(13)	CD 13(4), EX 16(3)
	(14)	CD 37(2), CD 38(2)
CG 9		EX 12
CG 10	(1)	EX 26(1), (2), (4)
	(2)	EX 26(3)
CG 11	(1)	EX 21(1), (2)
	(2)	EX 21(3)
	(3)	EX 21(4)
	(3A)	EX 21(5)
	(3B)	EX 21(6)
	(3C)	EX 21(7)
	(3D)	EX 21(8)
	(4)(a)	EX 21(10)
	(4)(b)	EX 21(9)
	(5)	EX 21(11), (12)
	(6)	EX 21(13)
	(7)	EX 21(14)
	(8)	EX 21(15)
	(9)	EX 21(16)
	(9)(a)	EX 21(17)
	(9)(b)	EX 21(17)
	(10)	EX 21(18)
	(11)	EX 21(19)
	(12)	EX 21(20)
	(13)	EX 21(21)
	(14)	EX 21(22)
	(15)	EX 21(23)
	(16)	EX 21(13)
	(17)	omitted

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(18)	EX 21(24)
	(19)	EX 21(26)
	(19)(a)	EX 21(25)
	(19)(b)	EX 21(25)
	(19)(c)	EX 21(27)
	(19)(d)	EX 21(27)
	(20)	omitted
	(21)	EX 21(28)
	(22)	EX 21(29)
	(23)	EX 21(30), (31)
	(23A)	EX 21(30), (31)
	(24)	EX 21(32)
	(25)(a)	EX 21(33)
	(25)(b)	EX 46(4)
	(25)(c)	EX 46(5)
CG 12	(1)	EX 25(1)
	(2)	EX 25(2)
	(3)	EX 25(3), (4)
CG 13	(1)	CQ 2(1), DN 2, EX 22, EX 24, EX 46(6)
	(2)	EX 23
CG 14	(1)	EX 56(1)
	(1)(a)	EX 56(2)
	(1)(b)	EX 56(3)–(5)
	(1)(c)	EX 56(6)
	(1)(ca)	EX 54(1), (2)
	(1)(d)	EX 56(7)
	(1)(e)	EX 56(8)
	(2)	omitted
	(3)	EX 36(3), (4)
	(4)	omitted
CG 15	(1)	CQ 5(1), DN 6(1), EX 30(1)
	(1)(a)	EX 30(2), EX 31
	(1)(b)	EX 30(3)
	(1)(c)	EX 30(4)
	(2)	CQ 5(1), DN 6(1)
	(2)(a)	EX 32
	(2)(b)	EX 33
	(2)(c)	EX 34, EX 36(1)
	(2)(d)	CQ 5(1)(d), DN 6(2)
	(2)(e)	EX 34
	(2)(f)	EX 35
	(2)(g)	EX 37(1)
	(3)	omitted

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
CG 16	(4)	EX 37(4)
	(1)	EX 38(1)
	(2)	CQ 5(2), DN 6(2)
	(3)	omitted
	(4)	EX 52(2), (4)–(6)
	(5)	CQ 5(4), EX 16(3)
	(6)	EX 47
	(7)	EX 39
	(8)	EX 57(1), (2), (4)
	(9)	EX 57(5), (6)
	(10)	EX 57(3)
	(11)(a)	EX 42(7)
CG 17	(11)(b)	EX 44(7), EX 45(15)
	(12)	EX 42(7), EX 44(7), EX 45(15)
CG 17	(1)	EX 38(2)
	(2)	EX 40(1)
	(3)	EX 40(4)
	(4)	EX 40(2), (3)
	(5)	EX 40(3)
	(6)	EX 40(2)
	(7)	EX 41
	(8)	EX 50(1), (2)
	(9)	EX 50(3)
	(9)(a)	EX 50(4)
	(9)(b)(i)	EX 50(6)
	(9)(b)(ii)	EX 50(6)
	(9)(b)(iii)(A)	EX 50(5)
	(9)(b)(iii)(B)	EX 50(4)
(10)	EX 50(7)	
CG 18		EX 44(1)–(6)
CG 19	(1)	EX 45(1), (3), (4)
	(2)	EX 45(10), (11)
	(3)	EX 45(13), (14)
	(4)	EX 45(2), (5), (6)
	(5)	EX 45(7)–(9)
	(6)	omitted
	(7)	omitted
CG 20	(1)	EX 42(1)–(4)
	(2)	EX 42(5), (6)
	(3)	EX 42(8)
	(3)(a)	EX 42(9)
	(3)(b)	EX 42(10)
CG 21	(1)	EX 43(1)–(4), (6), (7)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2)(a)	CQ 2(2), EX 43(5)
	(2)(b)	EX 43(6), (7)
	(3)	EX 43(8), (9)
	(4)	EX 43(10)–(12)
CG 22	(1)	EX 48(1)–(3), EX 49(1)–(3)
	(2)	EX 48(4), EX 49(4)
CG 23	(1)	EZ 1
	(2)	EX 52(3), (4)
	(3)	EX 52(1), (2)
	(4)	EX 55
	(5)	EX 59, GD 14(1), (2)
	(6)	EX 59, GD 14(1), (2)
	(7)	EX 53(1)–(4)
	(7A)	EX 54(1)
	(7B)	EX 54(2)
	(7C)	EX 54(2)
	(7D)	EX 54(3), (4)
	(8)	EX 53(5)–(8)
	(9)	EX 58
CG 24	(1)	EX 51(1), (2)
	(2)	EX 51(3), (4)
CG 25	(1)	EX 60(1), (2)
	(2)	EX 60(3)
Subpart CH		
CH 2	(1)	CE 7
	(2)(a)	CE 2(2)
	(2)(b)	CE 2(3)
	(2)(c)	CE 2(4)
	(2)(d)	CE 2(5)
	(3)	CE 2(6), (7), CE 3
	(4)	CE 4
	(5)	CE 6
	(6)	CE 6
	(7)	CE 7
	(8)	CE 6
CH 3		CE 1
Subpart CHA		
CHA 1	(1)	CE 9(1), (2)
	(2)	CE 9(3)
	(3)(a)	CE 9(6)
	(3)(b)	CE 9(4)
	(4)	CE 9(5)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
CHA 2	(1)	CE 10
	(2)	CE 10
Subpart CI		
CI 1		CX 2
	(a)	CX 8(1)
	(b)	CX 8(1)
	(c)	CX 12(1)
	(d)	CX 11(1)
	(e)	CX 15
	(f)	CX 16
	(g)	CX 14
	(h)	CX 32
	(i)	CX 12(2)
	(ia)	CX 12(2)
	(j)	CX 12(2)
	(ja)	CX 16
	(k)	CX 14
	(l)	CX 28
	(la)	CX 24
	(m)	CX 22
	(n)	CX 23
	(na)	CX 20
	(o)(i)	CX 5
	(o)(ii)	CX 6(1)
	(o)(iii)	CX 6(2)
	(o)(iv)	CX 18
	(o)(v)	CX 18
	(o)(vi)	omitted
	(o)(vii)	omitted
	(o)(viii)	omitted
	(p)	CX 25
	(q)	CX 21
	(r)	CX 26
	(s)	CX 27(1)
CI 2	(1)	CX 3, CX 4
	(2)	CX 17(1)
	(3)	CX 17(3)
	(4)	CX 10
	(5)	ND 10
	(6)	ND 1N
	(6A)	ND 1P(1)
	(7)	ND 1P(2)
	(8)	CX 12(1), CX 13

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
CI 2A	(9)	CX 12(1), CX 13
	(1)	CD 12(2), CX 17(2), (4)
	(2)	CD 12(1), CX 17(2)
	(3)	CX 17(2)
	(4)	CX 17(5)
CI 3	(5)	omitted
	(1)	ND 1A(6)
	(1)(a)	ND 1A(3)
	(1)(b)	ND 1A(4)
	(1)(c)	ND 1A(5)
	(2)	ND 1D
	(3)	ND 1E(1), (2)
	(4)	ND 1E(4)
	(5)	ND 1E(3)
	(6)	ND 1C(1), (2)
	(7)	ND 1I
	(8)	ND 1H(1), ND 1I
	(8A)	CX 16, ND 1C(3), ND 1H(2)
	(9)	ND 1J(1)
	(9A)	ND 1J(2)
	(10)	NK 10(1)
(10A)	NK 10(2)	
CI 4	(11)	ND 1L
	(1)(a)	ND 1S
	(1)(b)	ND 1U(2)
	(1)(c)	ND 1V
	(2)	ND 1U(3), (4)
CI 5	(3)	ND 1U(5)
	(4)	CX 19
	(1)	ND 1Q(1), (2)
	(2)	ND 1Q(3)
CI 6	(3)	ND 1Q(4), (5)
	(1)	ND 1F(1)
	(2)	ND 1F(2)
CI 7	(3)	ND 1F(2)
		ND 1R
CI 8		ND 1W
CI 10		ND 1W
CI 11	(1)	ND 1A(2), ND 1B(1)
	(2)	ND 1B(1)
	(3)	ND 1B(1)
	(4)	ND 1B(2)
	(5)	ND 1B(2)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(6)	ND 1B(3)
	(7)	ND 1B(3)
	(8)	ND 1B(3)
	(9)	ND 1B(4)
	(10)	ND 1B(4)
	(11)	ND 1B(4)
	(12)	ND 1B(5)
	(13)	ND 1B(5)
	(14)	ND 1B(6)
	(15)	ND 1B(7)
	(16)	CX 8(1)
Subpart CJ		
CJ 1	(1)	CB 23, CB 26
	(2)	CB 24(1)
	(2)(a)	CB 24(2)
	(2)(b)	CB 24(2)
	(2)(c)	CB 24(2)
	(2)(d)	CB 24(3)
	(2)(e)(i)	CB 24(3)
	(2)(e)(ii)	DP 10(1)
	(3)	TAA s 44C(1), (2)
CJ 2	(1)	CC 11(1)
	(2)	CC 11(2)
CJ 3		CT 1
CJ 4	(1)	CX 38
	(2)	CZ 6
CJ 5		CT 2
CJ 6	(1)	CX 37
	(2)	CX 37
	(3)	CX 37
	(4)	CZ 7
CJ 7		omitted
Subpart CK		
CK 1		CV 1
CK 2		omitted
CK 3	(1)	CZ 12(1)
	(2)	CZ 12(2), (3)
	(3)	CZ 12(4)
CK 4	(1)	CV 2
	(2)	CW 38(2)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart CL		
CL 1		CX 43
CL 2		CX 35
CL 3	(1)(a)	CS 2(8)
	(1)(b)	CS 2(8)
	(1)(c)	CS 2(1)
	(1)(d)	CS 2(2)
	(1)(e)	CS 2(4)
	(1)(f)	CS 2(5)
	(1)(g)	CS 2(5)
	(1)(h)	CS 2(5)
	(1)(i)	CS 2(6)
	(1)(j)	CS 2(7)
	(2)	CS 2(9)
	(3)	CS 2(9)
	(4)	CS 2(3)
	(5)	CS 2(3)
	(6)	CS 2(4)
CL 4	(1)	CS 1(1)
	(2)	CS 1(2)–(5)
	(3)	CS 1(6)
	(4)	CS 1(6)
	(5)	CS 1(3)–(5)
	(6)	CS 1(3)–(5)
CL 5	(1)	CS 3(1)
	(2)	CS 3(2)
CL 6		CS 4
CL 7		CS 5
CL 8	(1)	CS 7(1)
	(2)	CS 7(3)
	(3)	CS 7(5)
	(4)	CS 7(4)
	(5)	CS 7(4)
	(6)	CS 7(6)
	(7)	OB 1 “withdrawal”
CL 9		CS 8
CL 10	(1)	CS 9
	(2)	OB 1 “withdrawal”
CL 11	(1)	CS 10(1)
	(2)	CS 10(2)
	(3)	CS 10(3)
CL 12	(1)	CS 6(1)
	(2)	CS 6(2)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(3)	CS 6(3)
CL 13		OB 1 “withdrawal”
CL 14	(1)	CS 11(1)
	(2)	CS 11(2)
	(3)	CS 11(3)
	(4)	CS 11(4)
CL 15		CS 12
CL 16	(1)	CS 13(1)
	(2)	CS 13(2)
CL 17	(1)	CS 14(1)
	(2)	CS 14(2)
CL 18		CS 15
CL 19		CS 16
CL 20		CS 17
CL 21		CS 2(8)
Subpart CM		
CM 2		EY 8(2)
CM 3		CX 34
CM 5	(1)	CR 1(2), EY 24(1), (3), EY 25
	(2)	EY 29
	(3)	EY 24(2), EY 26, EY 28
	(4)	EY 30
	(5)	EY 32
CM 6	(1)	CR 1(1), EY 14(1), (2), EY 15, EY 17
	(1)(a)	EY 14(3)
	(1)(b)	EY 14(4)
	(2)	EY 19
	(3)	EY 14(2), EY 16, EY 18
	(4)	EY 20
	(5)	EY 21(1)
	(5)(a)	EY 21(2)
	(5)(b)	EY 21(3)
	(6)	EY 23
CM 7	(1)	CR 1(3), EY 34, EY 35, EY 39(2)
	(1)(a)	EY 36
	(1)(b)	EY 37
	(2)	EY 40
CM 8	(1)	EY 3, EY 4(1)–(3)
	(2)(a)(i)	EY 4(4)
	(2)(a)(ii)	EY 4(5)
	(2)(b)	EY 4(6)
	(2)(c)	EY 5

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(3)	EY 6
CM 10		CR 1(5), EY 45
CM 12		EY 10(2), EY 11(2)
	(a)	EY 11
	(b)	EY 11
	(c)	CX 34
	(d)	CX 34
CM 13	(1)(a)	EY 11, EY 22, EY 31
	(1)(b)	EY 22
	(1)(c)	EY 38(1), EY 39(1)
	(1)(c)(i)	EY 39(2)
	(1)(c)(ii)	EY 38(2), EY 39(3)
	(1)(d)	EY 4(7)
	(2)	EY 47(1), (3), (4)
CM 14		EY 10(3)–(5)
CM 15	(1)	EY 41, EY 42(1)–(8)
	(2)	EY 42(9), (10)
	(3)	CR 1(4)
	(4)	EY 42(10)
CM 16		EY 47(1), (3), (4)
CM 17	(1)	EY 43
	(2)	EY 47(1), (3), (4)
CM 18	(1)	EY 44(2), (3)
	(2)	EY 44(1)
Subpart CN		
CN 1	(1)	FC 18(1), (2)
	(1A)	FC 20
	(2)	FC 19
	(3)	FC 18(1), (3)
CN 2	(1)	FC 21(1)
	(1) proviso	FC 21(4)
	(2)	FC 21(1)
	(2A)	FC 21(3)
	(2B)	FC 21(3)
	(3)	FC 21(2)
	(4)	omitted
	(5)	FC 21(1)
CN 3	(1)	EY 47(1), (3), (4)
	(1A)	EY 47(1), (2), (4)
	(2)	omitted
CN 4	(1)	FC 14(2)
	(1)(a)	FC 14(1)
	(1)(b)	FC 13(5)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(1)(c)	FC 13(6)
	(2)	FC 15
	(3)	FC 16(3)
	(3)(a)	FC 16(4)
	(3)(b)	FC 16(5)
	(3)(c)	FC 16(6)
	(3A)	FC 17
	(4)(a)	FC 16(2)
	(5)	FC 16(7)
CN 5	(1)	CX 36(2)
	(2)	CX 36(1)
Subpart CZ		
CZ 1	(1)	CZ 10(1)
	(2)	CZ 10(2)
	(3)	omitted
	(4)	CZ 10(3)
	(5)	CZ 10(4)
CZ 2		CZ 3, CW 8(1)
CZ 3		omitted
CZ 4	(1)	omitted
	(2)	omitted
	(3)	CZ 9(1)
	(4)	CZ 9(2)
	(5)	CZ 9(3)
CZ 4A	(1)	CZ 8(1)
	(2)	CZ 8(2)
CZ 4B	(1)	CZ 8(1), (3)
	(2)	CZ 8(3)
CZ 6	(a)	omitted
	(b)	omitted
	(c)(i), (ii), (vi)	DZ 2
	(c)(iii)–(v)	omitted
	(d)(i)–(iii), (vi), (vii)	CZ 2
	(d)(iv), (v)	omitted
PART D		
Subpart DB		
DB 1	(1)	DB 1(1)
	(2)	DB 1(2)
Subpart DC		
DC 1	(1)	CX 42(1), DF 1(1)
	(2)	CX 42(2), DF 1(2)
	(3)	CX 42(2), DF 1(3)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(4)	CX 42(1), DF 1(1)
	(5)	DF 1(4)
DC 2	(1)	CF 2(2), (3)
	(1) proviso	CF 2(3)
	(2)	CF 2(3)
	(3)	CF 2(3)
	(4)	CF 2(4)
	(5)	CF 2(1)
DC 3	(1)	CX 42(1), DF 2(1)
	(2)	DF 2(1), (2)
	(3)	DF 2(3)
	(4)	DF 2(4)
	(5)	DF 2(5)
Subpart DD		
DD 1	(1)(a)	omitted
	(1)(b)(i), (ii)	DB 6
	(1)(b)(iii)	DB 8(1), (2)
	(1)(c)	DB 14(1)
	(2)	DB 8(6)
	(3)	DB 7(1), (5), (6)
	(4)	DB 7(2)–(4)
DD 2	(1)	DX 1(1), (2), (4)
	(1) first proviso	DX 1(3)
	(1) second proviso	DX 1(3)
	(2)	DX 1(5)
DD 3		DB 8(3)–(5)
Subpart DE		
DE 1		omitted
Subpart DF		
DF 1		omitted
DF 2	(1)	DC 5(1), (2)
	(2)	DC 5(1), (2)
DF 3	(1)	DC 6(1), (2), EJ 21(1)
	(2)	omitted
	(3)	CG 5(1), (3)
	(4)	CG 5(2)
DF 4	(1)	DC 2(1), (2)
	(2)	DC 2(3)
DF 5	(1)	DC 1(1), (3)
	(2)	DC 1(2)
DF 6		omitted
DF 7	(1)	DC 11(1), (2)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2)	DC 11(1)
	(2)(a)	DC 12(2)
	(2)(b)	DC 12(2)
	(2)(c)	DC 12(3)
	(2)(d)	DC 12(3)
	(2)(e)	DC 12(4)
	(2)(f)	DC 12(4)
	(2)(g)	DC 12(4)
	(2)(h)	DC 12(5)
	(2)(i)	DC 13
	(2)(j)	DC 12(7)
	(2)(k)	DC 12(6)
	(3)	DC 14
DF 8	(1)	DC 4(1), (3), (4)
	(2)	DC 4(2)
	(3)	DC 4(1), (5)
DF 8A		DC 3
DF 8B		DC 3
DF 10		DC 9
DF 11	(1)	DC 10
	(2)	DC 10
	(3)	EA 4(6)
Subpart DG		
DG 1	(1)	DD 1(1), DD 2(1)
	(2)	DD 1(2), DD 3
	(3)	DD 2(1), (7), DD 10
	(4)	DD 10
Subpart DH		
DH 1	(1)	omitted
	(2)	DE 1(2)
	(3)	DE 2(1)
DH 2		DE 3, DE 5
DH 3	(1)	DE 6
	(2)	DE 7
	(3)	DE 8
	(4)	DE 10
	(5)	DE 11
	(6)	DE 9(1)
	(7)	DE 9(2)
	(7)(a)	DE 9(3)
	(7)(b)	DE 9(4)
DH 4		DE 4

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart DI		
DI 1	(1)	DV 11(1), (2)
	(2)	DV 11(3)
DI 2		DV 12
DI 3	(1)	DV 1
	(2)	DV 2
	(2)(a)	DV 2(1)
	(2)(b)	DV 2(1), (2)
	(2)(c)	DV 2(6)
	(2)(d)	DV 2(7), (8), DV 3
	(2)(e)	DV 2(9)
	(3)	DV 4(2)
	(4)	DV 4(2), (4)–(6)
	(5)	DV 4(2), (3)
	(6)	DV 4(2), (4)–(6)
	(7)	DV 4(7)
	(8)	DV 2(3), DV 4(1)
	(9)	DV 4(1)
	(9)(a)	DV 2(1)
	(9)(b)	DV 4(1)
DI 3A	(1)	DV 8(1)
	(2)	DV 8(2)
	(3)	DV 8(3)
	(4)	DV 8(4)
	(5)	DV 8(5)
DI 3B	(1)	DV 5(1), (2)
	(2)	DV 5(3)
	(3)	DV 5(3)
	(4)	DV 5(3)
	(5)	DV 5(5)
	(6)	DV 5(9)
	(7)	DV 7(1)
	(8)	DV 7(2)
	(9)	DV 5(5)
DI 3C	(1)	DV 6(1)
	(2)	DV 5(6)
	(3)	DV 5(8)
	(4)	DV 5(1)
DI 4		DV 13
DI 5		DV 10(1)
DI 6		DV 10(2)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart DJ		
DJ 1	(a)(i)	DB 23(2)–(4)
	(a)(ii)	omitted
	(a)(iii)	DB 23(1)
	(a)(iv)	DB 23(5)
	(b)	DB 19
	(c)	CG 4
DJ 2		DB 24
DJ 3	(1)	DB 4(1), (2)
	(2)	DB 4(3)
DJ 4		DB 32(1)
	proviso	DB 32(2)
DJ 5	(1)	DB 3(1)
	(2)	CG 4
	(3)	DB 3(2)
	(4)	DB 3(3)
DJ 6	(1)	DB 28
	(2)	DB 29(1), (2)
DJ 7		DB 34
	proviso	CG 4
DJ 8	(1)	DB 33(1)–(4)
	(1) proviso	CG 4
	(2)	DB 33(1), (2)
DJ 9	(1)	DB 25(1)–(3)
	(2)	DB 25(3)
DJ 9A	(1)	DB 26(1)–(4), (9)
	(2)	DB 26(5)
	(3)	DB 26(8)
	(4)	DB 26(6)
	(5)	DB 26(7)
	(6)	DB 27(1)
	(7)	DB 27(1)
DJ 9B		DB 27(2)
DJ 10	(1)	DB 37(1), (2)
	(2)	DB 37(3)
DJ 11		DB 5(1), DB 13
DJ 12		omitted
DJ 13		DB 17
DJ 13A		DP 1, DU 13
DJ 14	(1)	DB 22
	(2)	DB 22(2)
	(3)	DB 21
	(4)	FB 4A

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
DJ 15		DB 20
DJ 16		DB 18
DJ 17		DV 9
DJ 18	(1)	DB 35(1)
	(2)	DB 35(1), (2)
	(3)	DB 35(3)
DJ 19		DC 7(1), (2)
DJ 20	(1)	DC 8(1)
	(2)	DC 8(2)
DJ 21	(1)	DB 39(1)
	(2)	DB 39(2)
	(3)	DB 39(2)
	(4)	DB 39(4)
DJ 22		DB 36
Subpart DK		
DK 1	(1)	DS 4(1)
	(2)	DS 4(1), (2), DS 7
	(3)	DS 4(1), (2), DS 7
	(4)	DS 4(2), (3)
	(5)	DS 5(1)–(3), (5)
	(6)	DS 5(4)
	(7)	EJ 9
	(8)	DS 7
DK 2		DT 15(1), (2)
DK 3		DR 3(1)
DK 3A		DR 1(1)–(3), EY 33
DK 3B	(1)	DR 2(1), (3), (4), EY 46(1), (2), (6)
	(1)(a)	EY 46(5)
	(1)(b)	EY 46(3)
	(2)	DR 2(2)
	(3)	EY 46(4)
DK 3C	(1)	DZ 1(1), (2), EZ 25
	(2)	DZ 1(1), EZ 25(1)
DK 3D		DR 3(1), (2)
DK 3E		omitted
DK 4		DW 1
DK 5	(1)	EZ 4(1)
	(2)	omitted
	(3)	EZ 4(4)
	(4)	EZ 4(4)
	(5)	EZ 4(5)
	(6)	EZ 4(2), (3)
	(7)	EZ 4(1)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(8)	EZ 4(1)
Subpart DL		
DL 1	(1)	GD 15
	(2)	DP 2(1)
	(3)(a)	DP 2(1)
	(3)(b)	DP 2(1)
	(3)(c)	DP 2(1)
	(3)(d)	DP 2(1)
	(3)(e)	DP 2(1)
	(4)	DP 2(1)
	(5)	DP 3
	(6)	CG 4
	(7)	DP 1, DP 2
	(8)	DP 3
	(9)	DP 7
	(10)	TAA s 92AAA
	(11)	TAA s 92AAA
	(12)	CG 4, DP 2(1)
	(13)(a)–(d)	omitted
	(13)(e)	DP 2
	(14)	omitted
	(15)	omitted
DL 2	(1)	DP 4(1), (2)
	(2)	DP 4(1), (3)
	(3)(a)	omitted
	(3)(b)	DP 4
	(3)(c)	omitted
DL 3		omitted
DL 4		CG 4
DL 5	(1)(a)	CW 3
	(1)(b)	DP 8(1), (2)
	(1)(c)	DP 8(3)
	(1)(d)	DP 9(1), (2)
	(1)(d)(i)	CW 1(1), (2)
	(1)(d)(ii)	CW 1(3), DP 9(2), (3)
	(1)(d)(iii)	CW 1(4), DP 9(2), (3)
	(2)	OB 1 “forestry company”, “Maori investment company”, “Maori owner”, “qualifying debenture”
DL 6	(1)	DP 5
	(2)(a)	CW 2(1)–(4)
	(2)(b)	DP 6(1)
	(3)	CW 2(3), (4)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
DL 7		DV 14(1), (2)
Subpart DM		
DM 1	(1)	DT 1, DT 5
	(2)(a)	DT 1(1)
	(2)(b)	DT 5, EJ 10
	(3)	DZ 4(1), (2), (4), EZ 2
	(4)	DT 16(3)
	(4)(a)	DT 16(1)
	(4)(b)	DT 16(2)
	(5)(a)	EJ 11
	(5)(b)	EJ 12(1)
	(5)(b) proviso	EJ 12(2)
	(5)(c)	DZ 5
	(6)	DT 9, DT 10, EJ 13
	(7)	DT 11
	(8)	DT 6
	(9)	DT 7
	(9)(a)	CT 3
	(9)(b)	DT 7(2)
DM 1A	(1)	DT 1(2), DT 2
	(2)	DT 2(1)
	(3)	DT 2(2), (6)
	(4)	DT 2(3), (6)
	(5)	DT 2(4)
	(6)	DT 2(5)
DM 1B		DT 2(5)
DM 2		DT 15
DM 3	(1)	DT 3, DT 8
	(2)	DT 4
DM 4	(1)	DT 13
	(2)(a)(i)	DZ 7(1)
	(2)(a)(ii)	DZ 7(2)
	(2)(b)	DZ 7(3), (4)
	(3)	DZ 7(5), (6)
DM 5		EJ 14
DM 6		omitted
DM 7	(1)	CT 5, DZ 9, EJ 16, EZ 2
	(2)	TAA s 91(1A)
DM 8		omitted
DM 9		CT 4, DT 18, DZ 8, EJ 15, EZ 2(3)
DM 10		CT 4, DT 18, DZ 8, EJ 15, EZ 2(4)
DM 11		omitted

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart DN	
DN 1	
(1)	CU 22(1)
(1)(a)	CU 22(2)
(1)(b)	CU 22(3), (4)
(2)	CU 1
(3)	DU 2
(4)	CU 2
(5)	DU 3(1), (2)
(6)	DU 6(1)
(6)(a)	DU 6(2)–(4)
(6)(b)	CU 9(1), (2)
(6)(b) proviso	CU 9(3)
(7)(a)	DU 8(1)
(7)(b)	omitted
(7)(c)	DU 8(1)
(8)	CU 10, DU 8(1), (3)
(9)	CU 3(3)
(9)(a)	CU 3(1)
(9)(b)	CU 3(1)
(9) first proviso	CU 3(1)
(9) second proviso	CU 3(2)
(10)	DU 4(1)
(10)(a)	CU 3(6), DU 4(4)
(10)(b)	CU 3(5), DU 4(2), (3)
(10)(c)	CU 3(6)–(8), DU 4(5), (6)
(10)(d)	CU 3(7), DU 4(5)
(11)	CU 3(7), DU 4(5)
(12)(a)	DU 4(1)
(12)(b)	CU 3(3)
(13)	CU 4, CU 5(1), (2), DZ 10
(14)	CU 5(3), CU 6, DU 5(1)
(14)(a)	CU 7
(14)(b)	CU 7
(14)(c)(i)	DU 5(1)
(14)(c)(ii)	DU 8(2)
(14)(d)	DU 5(1), (2)
(14)(e)	CU 8(1)–(4)
(14)(f)	CU 11(3)
(14)(g)	CU 8(4), (5)
(14)(h)	CU 8(4), (5), DU 5(3)–(6)
(14)(i)	CU 8(4), (5)
(15)(a)	DU 7
(15)(b)(i)	CZ 5(1)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(15)(b)(ii)	CZ 5(1)
	(15)(b)(iii)	CZ 5(2)
	(15)(b)(iv)	CZ 5(2)
	(15)(b)(v)	CZ 5(2)
	(16)	CU 11(1)
	(17)	CU 11(2)
DN 2	(1)	DU 11(1), (2)
	(2)	CX 39
	(3)	CU 15(1)–(3)
	(4)	CU 15(4)–(7)
	(5)	CU 15(7), CU 16
	(6)	CX 41
	(7)	CU 14
	(8)	CU 20
	(9)	CX 40
	(10)	CU 29, OB 1 “mining purposes”, “mining share”, “prescribed period”
DN 3	(1)	DU 12(2)
	(2)	DU 12(2)
	(3)	DU 12(1), (5), DZ 10
	(3) first proviso	DU 12(3)
	(3) second proviso	DU 12(4)
	(4)	CU 19(1)–(3), (7)
	(5)	CU 19(4), (5)
	(6)	CU 18
	(7)	CU 17(1), (2), (4)
	(8)	CU 17(1), CU 19(1), (5)
	(9)	CU 19(6)
	(10)	DU 12(2)
	(11)	CZ 4, DZ 10
	(12)	CU 29, OB 1 “loan”, “prescribed proportion”
DN 4	(1)	CU 12(1)
	(2)	DU 9(3)
	(3)	DU 9(5)
	(4)	CU 20(2), CU 23(4), CU 24(4), CU 25(2)
	(5)	CU 12(1), (3), DU 9(1), (2), DZ 10
	(6)	CZ 5(3)
	(7)	CU 12(1), (2), DU 9(1), DZ 10
DN 5	(1)	CU 20(2), CU 23(4), CU 24(4), CU 25(2)
	(2)(a)	CU 13(1), (3), DU 10
	(2)(b)	CZ 5(3)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2)(c)	CU 13(1), (2)
Subpart DO		
DO 1	(a)	DW 2(2), (3)
	(b)	DW 2(1)
DO 2	(1)	EJ 2(1)–(5)
	(2)	EJ 2(6)
DO 3		DO 1(1), DO 2(1)
	(a)	DO 1(1)
	(b)	DO 1(1)
	(c)	DO 1(1)
	(d)	DO 1(1)
	(e)	DO 2(2)
	(f)	DO 2(2)
	(g)	DO 1(1)
DO 4	(1)	DO 4(1), (2)
	(2)	DO 4(1), (3)
	(3)(a)	omitted
	(3)(b)	DO 4(4), (5)
	(3)(c)	omitted
	(4)	DO 4(6)
	(5)	TAA s 44C(3), (4)
DO 5	(1)	DO 7(1), (2), (4), (5)
	(2)	DO 7(1), (3)–(5)
	(3)(a)	omitted
	(3)(b)	DO 7(4), (5)
	(3)(c)	omitted
DO 6		DO 5
DO 7	(1)	DO 3(1), (2)
	(2)	DO 3(2)
	(3)	omitted
	(4)	omitted
DO 8		DV 14(1), (2)
Subpart DP		
DP 1	(1)	DN 4(1)
	(2)	DN 4(3)
	(3)	DN 4(2)
DP 2	(1)	DN 5(1), DN 8(1)
	(1A)	DN 8(5)
	(1B)	DN 8(6)
	(2)	DN 8(2)
	(3)	DN 8(3)
	(4)	DN 8(4)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
DP 3	(1) (2)	DN 5(1), DN 9(1), (2) DN 9(3)
Subpart DZ		
DZ 1		omitted
DZ 2		omitted
DZ 3		omitted
DZ 4		omitted
DZ 5		omitted
DZ 6		omitted
PART E		
Subpart EB		
EB 1	(1) (2) (3) (4)	BD 3(3) omitted EI 7 EI 7
EB 2	(1) (2)	EI 5(1), (2) EI 5(3), (4)
EB 3		omitted
EB 4	(1) (2) (3) (4) (5) (6) (7)	EI 8(2) EI 8(1) EI 8(2) EI 8(3) EI 8(3) EI 8(2) EI 8(1), (2)
EB 5	(1) (2)	CX 45 omitted
Subpart EC		
EC 1		CH 3, DB 42, EG 2
Subpart ED		
ED 1	(1) (2) (2A) (3) (4)	EF 3(1) EF 3(3) EF 3(2), (5) EF 3(3) omitted
ED 1A	(1) (1A) (2) (3) (3A) (4)	EF 3(1) EF 3(2), EZ 3(1) EF 3(4) EF 3(2) omitted EF 3(3)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
ED 1B	(5)	EZ 3(3)
	(1)	EF 3(1)
	(2)	EF 3(2)
	(3)	EF 3(3)
	(4)	EF 3(4)
ED 2		EF 1
ED 3		EF 2
ED 4	(1)	CX 1(1)
	(2)	DB 2(1)
	(3)(a)	DB 2(2)
	(3)(b)	CH 5, CX 1(2)
	(3) first proviso (c)	DB 2(2)
	(3) first proviso (d)	DB 2(2)
	(3) second proviso (e)	DB 2(3)
	(3) second proviso (f)	DB 2(3)
	(3) second proviso (g)	CH 5, CX 1(2)
	(4)	EE 44(1)
	(4)(a)	EE 44(2), (3)
	(4)(b)	EE 44(4)
	(5)	EZ 13(2)
	(6)(a)	EE 37(1), (7)
	(6)(b)	EE 44(2)
	(6)(c)	EE 37(2)–(4), (8)
	(6)(d)	EE 37(5), (6)
(7)	OB 1 “goods”, “GST”, “GST charged”, “GST payable”	
ED 5		CC 9
ED 6	(1)(a)	EF 5(2)
	(1)(b)	EF 5(1)
	(2)	EF 4(1)
	(2)(a)	EF 4(2)
	(2)(b)	EF 4(1)
	(3)	EF 4(2), EF 5(1), (2), (4)
ED 6A	(1)	EZ 3(2)
	(2)	EZ 3(3)
ED 7	(1)(a)	EF 5(3)
	(1)(b)	EF 4(3)
	(1)(c)	EF 4(3)
	(1)(d)	EF 5(3)
	(1)(e)	omitted
	(2)	EF 4(4), EF 5(5)
	(3)	EF 5(4)
	(4)	OB 1 “tax liability”
ED 8		EF 6

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart EE		
EE 1		EB 1
EE 2	(1)	EA 1(1), EB 3(1)
	(2)	EA 1(2), (3), (5), (6), EB 3(2)
	(3)	EA 1(2)–(4), EB 3(1)
	(4)	CH 1, DB 40(2), EA 1(2), (3), EB 3(1), (2)
EE 2A		EB 21
EE 3	(1)	EB 4(1), EB 10(1), EB 13(1)
	(2)	EB 4(2), EB 19(1)
	(3)	ED 1(1)
EE 4		omitted
EE 5	(1)	EB 5(1)
	(2)	EB 5(2)
	(3)	EB 5(3), EB 15
	(5)	EB 6, EB 13(2)
	(6)	EB 6, EB 13(2)
	(7)	EB 13(1)
EE 6	(1)	EB 7(1)
	(2)	EB 7(2)
	(3)	EB 20(2)
EE 7	(1)	EB 14(1)
	(2)	EB 14(2)
	(3)	EB 16
EE 8	(1)	EB 8(1), EB 17(1)
	(2)	EB 8(2), (4), EB 17(2), (4)
	(3)	EB 8(4), EB 17(4)
	(4)	EB 8(4), EB 17(4)
EE 9		EB 17(5), (6)
EE 10	(1)	EB 8(1), EB 17(1)
	(2)	EB 8(3), EB 17(3)
	(3)	EB 8(4), EB 17(4)
	(4)	EB 8(4), EB 17(4)
EE 11	(1)	EB 9(1), EB 18(1)
	(2)	EB 9(2), EB 18(2)
	(3)	EB 9(2)
	(4)	EB 18(2)
EE 12	(1)	EB 10(2), EB 19(2)
	(2)	EB 10(3), EB 19(2)
	(3)	EB 10(4), EB 19(2)
EE 13	(1)	ED 1(1)
	(2)	ED 1(1)
	(3)	ED 1(3)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
EE 14	(1)	ED 2(1)
	(2)	ED 2(2)
	(2A)	ED 2(1)
	(3)	ED 2(3)
	(4)	CD 20, ED 2(4)
EE 15	(1)	EB 21(1), (2), EC 7(1), (2)
	(2)	EB 21(3), EC 7(3)
EE 16	(1)	EB 11, ED 1(2)
	(2)	EB 20(1)
	(3)	EB 19(1), EB 20(2)
	(4)	EB 20(3)
	(5)	EB 20(4)
EE 17		omitted
EE 18		omitted
EE 19		CG 6
EE 20	(1)	EB 22
	(2)	EB 22
EE 21	(1)	EB 17(6)
	(2)	EB 17(6)
Subpart EF		
EF 1	(1)(a)	BD 4(2), EA 3
	(1)(b)	CH 2, CH 3, DB 41(2), DB 42, EA 3
	(2)	EA 3
	(3)	EA 3, TAA s 91AA(1), (3)
	(4)	EA 3, TAA s 91AA(2)
	(5)(a)	EA 3
	(5)(b)	EA 3
	(5)(c)	EA 4
	(5)(d)	EA 3
	(5A)	EA 3
	(6)	EA 4
	(6A)	EA 4
	(7)	OB 1 “goods”, “services”
	(8)	omitted
EF 1A		EA 4
EF 2	(1)	EA 2(2)
	(1A)	omitted
	(2)	EA 2(1)
	(3)	EA 2(3)
	(4)	EA 2(4)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart EG		
EG 1	(1)	EE 1(2)
	(2)	EE 11
EG 1A	(1)	EE 4
	(2)	omitted
	(3)	omitted
	(4)	EE 5
EG 1B	(1)	EE 3(1)
	(2)	EE 3(2), (3)
	(3)	EE 3(1)
EG 2	(1)	EE 14
	(1)(a)	EE 16
	(1)(b)	EE 17
	(1)(c)	EE 15
	(1)(d)	EE 14(3)
	(1)(e)	FB 7
	(2)	EE 21(1)
	(2A)	EE 10
	(3)	EE 19
EG 3	(1)	EE 12(1), (2)
	(2)	EE 12(1)
	(3)	EE 12(3)
	(4)	EE 12(4), (5)
	(5)	EE 12(6), EZ 5
	(6)	EE 18
EG 4	(1)	EE 25(1)
	(2)	TAA s 91AD(1)
	(3)	EY 25(4), (5)
	(4)	EE 25(3)
	(5)	EE 25(3)
	(6)	TAA s 91AD(2)
	(7)	TAA s 91AD(3), (4)
EG 5	(1)	EZ 9
	(2)	EZ 10(1)–(3)
	(3)	EZ 10(5)–(9)
	(4)	EZ 10(4)
EG 6		EE 26
EG 7		EE 26
EG 8		EE 27
EG 9	(1)	EZ 11(1)–(5)
	(2)	EZ 11(6)
	(3)	EZ 11(7)
EG 10	(1)	TAA s 91AE(1)

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2) TAA s 91AE(2)
	(3) TAA s 91AE(4)
	(4) TAA s 91AF
	(5) TAA s 91AE(5), (6)
	(6) TAA s 91AG(1)–(3)
	(7) TAA s 91AG(4)
	(8) TAA s 91AH(1), (2)
	(9) TAA s 91AH(3)
	(10) EE 29(1)
	(11) EE 29(2)
EG 11	(1) EE 21(2)–(7)
	(2) EE 21(1)
	(3) EE 22(1)
	(3A) EE 22(2)
	(4)(a) EE 22(3)
	(4)(b) EE 22(5)
	(4)(c) EE 22(4)
	(4A) EE 22(6), EZ 6
	(5) EE 23
	(6) TAA s 91AJ(1), (3)
	(7) TAA s 91AJ(2)
	(8) EE 24
EG 12	(1) EE 32(1)
	(2) EE 32(4)
	(3)(a) EE 32(5)
	(3)(b) EE 32(2)
	(4) EE 38(1)
	(5) EE 32(3)
	(6) EE 32(3)
EG 13	TAA s 91AK(1)
EG 14	(1) TAA s 91AK(2)
	(2) TAA s 91AK(3)–(6)
	(2)(b) TAA s 91AI
EG 15	(1) EZ 13(1), (3)
	(2) EZ 13(4)
	(3) EZ 14
	(4) EZ 15
	(5) EZ 21
EG 16	(1) EE 31(1), (2)
	(2) EE 31(4)
	(3) EE 31(5), (6)
	(4) EE 31(3)
EG 16A	(1) EE 8(1)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2)	EE 8(2)
	(3)	EE 8(3)
	(4)	EE 8(4)
	(5)	EE 8(5)
	(6)	EE 8(6)
EG 17	(1)	EE 33(1)–(3)
	(2)	EE 33(4)
	(3)	EE 33(4)
	(4)	EE 33(5)
	(5)	EE 33(1)
	(6)	EE 34
	(7)	EE 35
	(8)	EE 33(1), (3)–(5), EE 34
EG 18	(1)	EZ 12(1)
	(2)	EZ 12(3)
	(3)	EZ 12(1), (4)
	(4)	EZ 12(5)
	(5)	EZ 12(6)
	(6)	EZ 12(2)
EG 19	(1)	CZ 1, EE 38(1), (2)
	(2)	EE 40(1)
	(3)	EE 40(2)
	(4)	EE 41, EZ 7
	(5)	EE 43(1), (2)
	(6)	EE 43(3)
	(6A)	EE 37(5), (6)
	(6B)	EE 42
	(7)	EE 37(2)–(4), (8), EZ 17
	(8)	EE 2(2)
	(9)	EE 36, EE 39(2)–(5), (7)–(10), EZ 17
	(10)(a)	EZ 16(2)
	(10)(b)	EE 37(1)
	(10A)	EE 37(7), EE 39(6)
	(10B)	EE 37(7)
	(11)	EE 41(8)
Subpart EH		
EH A1 to EH 18		EZ 30–EZ 50
EH 19	(1)	EW 16(1), (2)
	(2)(a)	EW 16(3)
	(2)(b)	EW 16(5)
	(3)(a)	EW 16(4)
	(3)(b)	EW 16(6)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
EH 20		EW 1(3)
EH 21	(1)	EW 4
	(2)	EW 17
	(3)	EW 7(1), (3), EW 5
	(4)(a)	EW 7(1), (3)
	(4)(b)	EW 5
	(5)	EW 5
EH 22		EW 10(1)
	(1)(a)	EW 10(3)
	(1)(b)	EW 10(2)
	(2)	EW 11(1), (2)
	(3)	EW 11(1), (2)
	(4)	EW 11(3), EW 13(1)
EH 23	(1)	EW 13(2)
	(2)	EW 13(3)
EH 24		EW 12(1)
	(1)(a)	EW 12(2)
	(1)(b)	EW 12(19)
	(1)(c)	EW 12(3)
	(1)(d)	EW 12(8)
	(1)(e)	EW 12(4)
	(1)(f)	EW 12(5)
	(1)(g)	EW 12(7)
	(1)(h)	EW 12(6)
	(1)(i)	EW 12(9)
	(1)(j)	EW 12(16)
	(1)(k)	EW 12(10)
	(1)(l)	EW 12(17)
	(1)(m)	EW 12(11)
	(1)(n)	EW 12(18)
	(1)(o)	EW 12(12)
	(1)(p)	EW 12(20)
	(1)(q)	EW 12(21)
	(1)(r)	EW 12(13)
	(1)(s)	EW 12(14)
	(1)(t)	EW 12(22)
	(1)(u)	EW 12(23)
	(1)(v)	EW 12(15)
	(2)	EW 10(4)
	(3)	EW 14(1)
	(3)(a)	EW 14(2)
	(3)(b)	EW 14(2)
	(3)(c)	EW 50(2)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
EH 25	(1)	EW 15(1)
	(2)	EW 15(2)
	(3)	EW 15(2)
	(4)	EW 15(3)
	(5)	EW 15(5)
	(6)	EW 15(4)
EH 26	(1)	EW 2
	(2)	EW 41(1)
	(3)	EW 41(2)
EH 27		EW 62(1), EW 64
	(1)(a)	EW 65(1)
	(1)(b)	EW 65(2)
	(2)	EW 65(3)
	(3)	EW 65(3)
	(4)	EW 65(4), (5), (7)–(9)
	(5)	EW 65(6)
	(6)	EW 66(1)
	(7)	EW 65(2)
	(8)	EW 62(2), EW 67
EH 28	(1)	EW 66(5)
	(2)	EW 66(4), (5)
	(3)	EW 66(5)
	(4)	EW 66(3)
EH 29		EW 62(1)
	(1)	EW 68(1)–(3)
EH 30	(2)	EW 68(3)
	(1)	EW 66(2)
EH 31	(2)	EW 66(2)
	(1)	EW 69(1)
EH 32	(2)	EW 69(3)
	(3)	EW 69(2)
	(4)	EW 70(3)
	(5)	EW 69(4)
	(6)	EW 69(5), (6)
	(7)	EW 69(5)
	(1)	EW 70(1), (2), (4)
EH 33	(2)	EW 70(3)
	(3)	EW 70(5)
	(4)	EW 70(7), EW 71
	(5)	EW 70(9)
	(6)	EW 70(8)
	(7)	EW 70(6)
		EW 20(1), (2)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(1)	EW 18, EW 19(1)
	(2)	EW 21(1)
	(3)	EW 20(3)
	(4)(a)	EW 19(3), EW 63(1)
	(4)(b)	EW 19(2)
EH 34	(1)	EW 22(1), EW 25
	(2)	EW 22(2)
	(3)	EW 22(2)
EH 35	(1)	EW 23(1), EW 25
	(2)	EW 25
	(3)	EW 31(1), (2), EW 32(1)
	(4)	EW 31(3)
	(5)	EW 23(2)
	(6)	EW 23(2)
EH 36	(1)	EW 24
	(2)	EW 24
	(3)	EW 24, EW 25
	(4)	EW 31(4), EW 32(1)
EH 37		EW 26(1), (2), EW 27
EH 38	(1)	EW 26(1)
	(2)	EW 26(2)
	(3)	EW 26(2)
EH 39		EW 27
EH 40		EW 28
EH 41		EW 30
EH 42	(1)	EW 29(1), (2)
	(2)	EW 29(2)
	(3)	EW 29(3)
EH 43	(1)	EW 32(2)
	(2)	EW 32(3)
EH 44	(1)	EW 33(1), (2)
	(2)	EW 33(3)–(8)
	(3)	EW 32(4), EW 33(3)–(8)
	(4)	EW 32(3)
EH 45	(1)	EW 35(1)–(3), (5), (8)–(12), EW 63(2)
	(2)	EW 35(4)
	(3)	EW 35(6)
	(4)	EW 35(7)
	(5)	EW 35(13)
EH 46	(1)	EW 36(1)
	(2)	EW 36(2)
	(3)	EW 36(3)
	(4)	EW 36(4), (5)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
EH 47	(1)	EW 37(7)
	(2)	EW 37(1), (2), (5), (6), (9)–(11)
	(3)	EW 37(3), (4)
	(4)	EW 37(3)
EH 48	(1)	DB 9, EW 37(4)
	(2)	EW 21(2), EW 37(7), EW 56(2), EW 57
	(3)	EW 38(1)–(6)
	(4)	EW 38(3)–(6)
	(5)	EW 38(3)
	(6)	EW 39(2)
	(7)	EW 52(5)
	(8)	EW 56(2)
EH 49	(1)	EW 48(2), EW 55(2)
	(2A)	EW 47(1), (2), EW 51(1), (2)
	(3)	omitted
	(4)	EW 46(1)
	(5)	EW 46(3)
EH 50	(1)	EW 46(2)
	(1A)	EW 42(2)
	(2)	EW 6, EW 50(2)
	(2)(a)	EW 50(2)
	(2)(b)	EW 6(2)
	(3)	EW 43(2)
	(3)	EW 43(2), EW 50(2)
EH 51		EW 53(1)–(4)
EH 52	(1)	EW 54, EW 58(1), (3)
	(2)	EW 58(1)
	(2A)	EW 58(2)
	(3)(a)	EW 58(6)
	(3)(b)	EW 58(4)
	(3A)	OB1 “beneficiary income”
	(4)	EW 58(5)
	(4)	EW 52(5)
EH 53	(1)	DB 10(1), EW 52(1), EW 59(1)
	(2)	EW 52(3), EW 59(3)
	(3)	EW 52(4), EW 59(4)
	(4)	EW 52(4), EW 59(4)
	(5)	EW 52(2), EW 59(2)
	(6)	EW 59(5)
	(7)	DB 10(1), EW 59(6)
EH 54	(1)	DB 23(2)–(4)
	(2)	DB 23(2)
	(3)	DB 23(3)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(4)	DB 23(4)
EH 55	(1)	DB 11(1), (2), EW 60(1), (2)
	(2)	DB 11(3), (4), EW 60(3), (4)
EH 56		DB 12
EH 57	(1)	EW 61(1), (2)
	(2)	EW 61(3)
	(3)	EW 61(4)–(6)
	(4)	EW 61(5)
EH 58		EW 23(3), EW 31(5), EW 64(3)
EH 59	(1)	EW 53(3)
	(2)	EW 53(2)
	(3)	EW 53(2)
Subpart EI		
EI 1	(1)	EH 3, EH 4(4), (5), EH 66
	(2)	EH 2, EH 5(1)–(3), (5), EH 67
	(3)	EH 4(1)–(3), EH 66
	(4)	CX 44, EH 8, EH 9, EH 70, EH 71
	(5)	EH 5(4), (5), EH 67
EI 2		EH 68
	(1)	EH 6(1), (2), (6)
	(2)	EH 6(3)
	(3)	EH 6(4), (5)
EI 3		DQ 1(1), (2), DQ 3(1), (2), EH 4(1), EH 7, EH 69
EI 4	(1)	EH 12, EH 13(1), EH 72, EH 73
	(2)	EH 13(2), EH 72, EH 73
	(3)	EH 15(1), (2), EH 75
	(4)	EH 15(3), (4), EH 75
	(5)	EH 14, EH 16, EH 74, EH 76
EI 5	(1)	EH 12, EH 17, EH 18(1), EH 48, EH 49(1)
	(1) proviso	EH 18(2), (3), EH 49(2), (3)
	(2)	EH 18(4), EH 49(4)
	(3)	EH 27, EH 58
EI 6	(1)	EH 12, EH 19, EH 20, EH 50, EH 51
	(1) first proviso	EH 21(1), (2), EH 52(1), (2)
	(1) second proviso	EH 22(1)–(4), EH 53(1)–(4)
	(2)	EH 21(3), EH 22(5), EH 52(3), EH 53(5)
	(3)	EH 27, EH 58
EI 7	(1)	EH 12, EH 23, EH 54
	(2)	EH 24, EH 55
EI 8	(1)	EH 12, EH 25, EH 56, EH 77

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2)	EH 26, EH 57, EH 78
EI 9		EH 10, EH 11, EH 12
EI 10	(1)	EH 29, EH 60
	(2)	EH 28
	(3)	EH 30, EH 31(1), EH 32, EH 33
	(4)	EH 32
	(5)	EH 31(2)
EI 11	(1)	EH 38, EH 39(1), (4)
	(2)	EH 40(1)–(3), (5)
	(3)(a)	EH 39(3)
	(3)(b)	EH 39(2)
	(4)	CX 44, EH 43
	(5)	EH 40(4)
EI 12	(1)	EH 41(1)
	(2)	EH 41(2)
	(3)	EH 41(3), (4)
	(4)	EH 41(5)
EI 13		DQ 2(1), (2), EH 42
EI 14	(1)	EH 45, EH 46
	(2)	EH 47
	(3)	EH 61(1)–(3)
	(4)	EH 61(4)
EI 15		EH 48–EH 58, EH 60
EI 16	(1)	EH 60
	(2)	EH 59
EI 17	(1)	EH 65, EH 66(1)
	(2)	CX 44, DQ 3(1), (2), EH 66–EH 79
	(3)	EH 67
	(4)	EH 80
Subpart EJ		
EJ 1	(1)	EI 1
	(2)	EJ 1
EJ 2		omitted
Subpart EK		
EK 1	(1)	EJ 3(1)–(3), (5)
	(2)	EJ 3(7)
	(2) proviso	EJ 3(4)
	(3)	EJ 3(6), (8)
Subpart EL		
EL 1	(1)	EC 2, EC 3
	(1)(a)	omitted
	(1)(b)	omitted

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(1)(c)	EC 28
	(1)(d)	EC 8
	(2)	EC 5
	(3)	EC 6(1)
	(4)	EC 6(2)
EL 2	(1)	EC 9(1), (2)
	(2)	EC 10(3), (4)
	(2)(a)	EC 25(2)
	(2)(b)	EC 25(3)
	(2)(c)	EC 25(7)
	(2)(d)	EC 25(4)
	(2)(e)	EC 25(5)
	(2)(f)	EC 25(6)
	(2)(g)	EC 25(8)
	(3)	EC 26(1)–(3)
	(4)	EC 10(2), EC 26(1)–(3)
	(5)	EC 26(4)
	(6)	EC 4
	(7)	EC 10(5)
	(8)	EC 9(3)
EL 3	(1)	EC 20(1)
	(2)	EC 20(2)
	(3)	EC 17(4), EC 20(3)
	(4)	EC 20(4)
EL 3A	(1)	EC 18
	(2)	TAA s 91AC
	(3)	TAA s 91AC
EL 4	(1)	EC 17(1), (5)
	(2)	EC 17(2)
	(3)	EC 17(3)
	(4)	EC 19(1)
	(5)	EC 19(2)
	(6)	TAA s 91AB
	(7)	TAA s 91AC
	(8)	TAA s 91AC
EL 5	(1)	EC 11(1)
	(2)	EC 11(2), (3)
	(3)	EC 10(1)
	(4)	EC 10(3)
	(5)	EC 25(5)
	(6)	EC 6(3), EC 15
EL 6	(1)	EC 12(1), (3)
	(2)	EC 12(5), (6)

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(3)	EC 12(4)
	(4)	EC 13
	(5)	EC 12(2)
	(6)	EC 14(1), (2)
	(7)	EC 14(3)
EL 7	(1)	EC 21
	(2)	EC 17(2), EC 20(2), EC 23(1), EC 24
	(3)	EC 22(3), EC 23(1), EC 24
EL 8	(4)	EC 22, EC 23(2)–(4)
		EC 16
	(2)	TAA s 91AC
EL 9	(3)	TAA s 91AC
	(1)	EC 28
	(2)	EC 29(2)
	(3)	EC 30
EL 10	(4)	EC 29(1)
	(1)	EC 32(1)
	(2)	EC 32(4), (5)
	(3)	EC 33(1), EC 34
	(4)	EC 33(2), (3), EC 34
	(5)	EC 35
	(6)	EC 31(3)
	(7)	omitted
Subpart EM		
EM 1	(1)(a)	EC 37
	(1)(ab)	EC 37
	(1)(b)	EC 38
	(1)(c)	EC 42
	(2)	EC 41
	(3)	EC 43
	(4)	EC 39, EC 40
	(5)	EC 39, EC 40
EM 2	(1)	EC 44(3)
	(2)	EC 44(2)
	(3)	EC 44(1), (4)
	(4)	EC 44(3)
	(5)	EC 44(4)
	(6)	EC 45(1)
	(7)	EC 45(2)
EM 3	(1)	EC 46(1), (2), (4)
	(2)	EC 46(1)
	(2)(a)	EC 46(3), (4)

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	(2)(b)	EC 46(5), (6)
	(3)	EC 46(1), (7)
Subpart EN		
EN 1	(1)	CC 2(1)
	(2)	CC 2(1), (2)
	(2) proviso	CC 2(3), EI 2(2), (4), (5)
	(3)	EI 2(3)
	(4)	EI 2(2)
	(5)	EI 3(1), (2)
	(6)	DB 16(1)–(3)
	(7)	EI 3(3)
	(8)	DB 16(4), EI 2(4), EI 3(4)
EN 2	(1)	CB 27
	(1) proviso	omitted
	(2)	omitted
	(3)(a)	DB 29(1), (3), (4)
	(3)(b)	DB 30(1), (2)
	(3)(c)	DB 31(1)–(3)
	(3A)	omitted
	(3B)	omitted
	(4)	CB 27
	(5)	omitted
EN 3	(1)	EI 6(1)
	(2)	EI 6(2), (5)
	(3)	EI 6(3), (5)
	(4)	omitted
	(5)	EI 6(4)
	(6)	EI 6(6)
EN 4	(1)	EI 4(1), (2)
	(2)	EI 4(3)
	(3)	EI 4(4), (5)
EN 5	(1)	CB 29(2)
	(2)	CB 29(2)
EN 6		CS 1(7)
EN 7		EZ 26
EN 8		CE 8(3)
Subpart EO		
EO 1		EJ 21
EO 2		EJ 19
EO 2A		EJ 19
EO 3	(1)	DS 1(1), (3)–(5)
	(2)	DS 1(3)

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
	omitted
	omitted
	DS 1(4)
	DS 1(1), EJ 4(1), (2)
	DS 1(1), EJ 5(1), (2), (4)
	EJ 4(5), EJ 5(3)
	DS 1(1), (4)
	omitted
	DS 1(3), EJ 4(3), (4), (6)
EO 4	DS 2(2)
	DS 2(5)
	DS 2(5)
	omitted
	omitted
	DS 2(1), EJ 6(1), (2)
	DS 2(1), EJ 8(1), (2), (5)
	EJ 6(3), EJ 8(3)
	EJ 8(4)
	omitted
	EJ 7(1)–(3)
	EJ 7(5), (6)
	EJ 7(4), (7)
	GD 12A
	EJ 7(1)
EO 4A	omitted
	DS 3(1), DS 6
	DS 3(2), DZ 3(1), (2)
	DZ 3(1), (2)
	DS 3(1)
	DS 3(1)
	DS 3(4)
	DS 6
	DS 6
	DZ 3(3)
EO 4B	DS 3(3)
EO 5	DB 15(1)
	DB 15(2)–(4), EJ 20
	DB 15(2), EJ 20
EO 6	DC 7(3)
EO 7	DB 39(3)
Subpart EP	
EP 1	EG 1

Part A—continued

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart EQ		
EQ 1		LE 4
Subpart EZ		
EZ 1		omitted
EZ 2		omitted
EZ 3		omitted
EZ 4	(1)	EZ 27(1)–(3)
	(2)	EZ 27(4)
	(3)	omitted
	(4)	omitted
	(5)	EZ 27(5)
EZ 5	(1)	DZ 11(1), EZ 28(1), (2)
	(2)	EZ 28(2)
	(3)	DZ 11(2), EZ 28(3)
	(4)	DZ 11, EZ 28(1)
EZ 6	(1)	DZ 12(1), EZ 29(1)–(4)
	(2)	DZ 12(2), EZ 29(5)
EZ 7		omitted
EZ 8		omitted
EZ 9		omitted
EZ 10		omitted
EZ 11	(1)	EZ 8(1), (3), (4)
	(2)	EZ 8(2)
	(3)	EZ 8(5), (6)
	(4)	EZ 8(1), (3)–(6)
Subpart FB		
FB 2		FB 2
FB 3		FB 3
FB 4		FB 4
FB 6		omitted
Subpart FC		
FC 1		FC 1
FC 2		FC 2
FC 3		FC 3
FC 4		FC 4
FC 5		FC 5
FC 6		FC 6
FC 7		FC 7
FC 8		FC 8
FC 8A		FC 8A
FC 8B		FC 8B
FC 8C		FC 8C

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
FC 8D	FC 8D
FC 8E	FC 8E
FC 8F	FC 8F
FC 8G	FC 8G
FC 8H	FC 8H
FC 8I	FC 8I
FC 9	FC 9
FC 10	FC 10
FC 12	omitted
Subpart FD	
FD 1	FD 1
FD 2	FD 2
FD 3	FD 3
FD 4	FD 4
FD 5	FD 5
FD 6	FD 6
FD 7	FD 7
FD 8	FD 8
FD 9	FD 9
FD 10	FD 10
Subpart FE	
FE 1	FE 1
FE 2	FE 2
FE 3	FE 3
FE 4	FE 4
FE 5	FE 5
FE 6	FE 6
FE 7	FE 7
FE 8	FE 8
FE 9	FE 9
FE 10	FE 10
Subpart FF	
FF 1	FF 1
FF 2	FF 2
FF 3	FF 3
FF 4	FF 4
FF 5	FF 5
FF 6	FF 6
FF 7	FF 7
FF 8	FF 8
FF 9	FF 9
FF 10	FF 10

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
FF 11		FF 11
FF 12		FF 12
FF 13		FF 13
FF 14		FF 14
FF 15		FF 15
FF 16	(1)	FF 16(1), (3), (5), (7)
	(1)(a)	FF 16(2)
	(1)(b)	FF 16(8), (9)
	(2)(a)	FF 16(4)
	(2)(b)	FF 16(6)
	(3)	FF 16(9)
FF 17		FF 17
FF 18		FF 18
FF 19		FF 19
Subpart FG		
FG 1		FG 1
FG 2		FG 2
FG 3		FG 3
FG 4		FG 4
FG 5		FG 5
FG 6		FG 6
FG 7		FG 7
FG 8		FG 8
FG 9		FG 9
FG 10		FG 10
Subpart FH		
FH 1		FH 1
FH 2		FH 2
FH 3		FH 3
FH 4		FH 4
FH 5		FH 5
FH 6		FH 6
FH 7		FH 7
FH 8		FH 8
Subpart FZ		
FZ 1		FZ 1
FZ 2		FZ 2
PART G		
Subpart GB		
GB 1		GB 1

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart GC		
GC 1		GC 1
GC 2		GC 2
GC 3		GC 3
GC 4		GC 4
GC 5		GC 5
GC 6		GC 6
GC 7		GC 7
GC 8		GC 8
GC 9		GC 9
GC 10		GC 10
GC 11	(3)	GC 11A
	(4)	GC 11B
GC 12		GC 12
GC 14		GC 14
GC 14A		GC 14A
GC 14B		GC 14B
GC 14C		GC 14C
GC 14D		GD 14D
GC 14E		GC 14E
GC 14F		GC 14F
GC 15		GC 15
GC 16		GC 16
GC 17		GC 17
GC 18		GC 18
GC 19		GC 19
GC 20		GC 20
GC 21		GC 21
GC 22		GC 22
GC 23		GC 23
GC 24		GC 24
GC 25		GC 25
GC 26		GC 26
GC 27		GC 27
GC 28		GC 28
Subpart GD		
GD 1		GD 1
GD 2		GD 2
GD 3		GD 3
GD 4		GD 4
GD 5		GD 5
GD 6		GD 6
GD 7		GD 7

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
GD 8	GD 8
GD 9	GD 9
GD 10	GD 10
GD 11	GD 11
GD 12	GD 12
GD 13	GD 13
Subpart GE	
GE 1	GE 1
Subpart GZ	
GZ 1	GZ 1
GZ 2	omitted
PART H	
Subpart HB	
HB 1	HB 1
HB 2	HB 2
Subpart HC	
HC 1	HC 1
Subpart HD	
HD 1	HD 1
Subpart HE	
HE 1	HE 1
HE 2	HE 2
Subpart HF	
HF 1	HF 1
HF 2	HF 2
Subpart HG	
HG 1	HG 1
HG 2	HG 2
HG 3	HG 3
HG 4	HG 4
HG 5	HG 5
HG 6	HG 6
HG 7	HG 7
HG 8	HG 8
HG 9	HG 9
HG 10	HG 10
HG 11	HG 11
HG 12	HG 12
HG 13	HG 13

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
HG 14	HG 14
HG 14A	HG 14A
HG 15	HG 15
HG 16	HG 16
HG 17	HG 17
HG 18	HG 18
Subpart HH	
HH 1	HH 1
HH 1A	HH 1A
HH 2	HH 2
HH 3	HH 3
HH 3A	HH 3A
HH 3B	HH 3B
HH 3C	HH 3C
HH 3D	HH 3D
HH 3E	HH 3E
HH 3F	HH 3F
HH 4	HH 4
HH 5	HH 5
HH 6	HH 6
HH 7	HH 7
HH 8	HH 8
Subpart HI	
HI 1	HI 1
HI 1A	HI 1A
HI 3	HI 3
HI 4	HI 4
HI 5	HI 5
Subpart HJ	
HJ 1	HJ 1
Subpart HK	
HK 1	HK 1
HK 2	HK 2
HK 3	HK 3
HK 4	HK 4
HK 5	HK 5
HK 6	HK 6
HK 7	HK 7
HK 8	HK 8
HK 9	HK 9
HK 10	HK 10

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
HK 11		HK 11
HK 12		HK 12
HK 13		HK 13
HK 14		HK 14
HK 16		HK 16
HK 17		HK 17
HK 18		HK 18
HK 19		HK 19
HK 20		HK 20
HK 21		HK 21
HK 22		HK 22
HK 23		HK 23
HK 24		HK 24
HK 25		HK 25
HK 26		HK 26
Subpart HZ		
HZ 1		HZ 1
HZ 2		HZ 2
PART I		
Subpart ID		
ID 1		ID 1
Subpart IE		
IE 1	(1)	IE 1(1)
	(2)	IE 1(2)
	(3)	IE 1(3)
	(4)	CG 2, DB 38
IE 2		IE 2
IE 3		IE 3
IE 4		IE 4
Subpart IF		
IF 1		IF 1
IF 2		IF 2
IF 3		IF 3
IF 4		IF 4
IF 5		IF 5
IF 6		IF 6
IF 7		IF 7
Subpart IG		
IG 1		IG 1
IG 2		IG 2
IG 3		IG 3

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
IG 4	IG 4
IG 5	IG 5
IG 6	IG 6
IG 7	IG 7
IG 8	IG 8
IG 9	IG 9
IG 10	IG 10
Subpart IH	
IH 1	IH 1
IH 2	IH 2
IH 3	IH 3
IH 4	IH 4
IH 5	IH 5
Subpart II	
II 1	II 1
II 2	II 2
II 3	II 3
Subpart IZ	
IZ 1	IZ 1
IZ 2	IZ 2
IZ 3	IZ 3
IZ 4	IZ 4
IZ 5	IZ 5
IZ 6	IZ 6
IZ 7	IZ 7
PART K	
Subpart KB	
KB 1	KB 1
KB 2	KB 2
KB 3	KB 3
Subpart KC	
KC 1	KC 1
KC 2	KC 2
KC 3	KC 3
KC 4	KC 4
KC 5	KC 5
Subpart KD	
KD A1	KD A1
KD 1	KD 1
KD 1A	KD 1A

Part A—continued

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
KD 2	KD 2
KD 2AA	KD 2AA
KD 2AB	KD 2AB
KD 2A	KD 2A
KD 3	KD 3
KD 3A	KD 3A
KD 3B	KD 3B
KD 4	KD 4
KD 5	KD 5
KD 5B	KD 5B
KD 6	KD 6
KD 7	KD 7
KD 8	KD 8
KD 9	KD 9
Subpart KE	
KE 1	KE 1
Subpart KF	
KF 3	KF 3
Subpart KG	
KG 1	KG 1
Subpart KH	
KH 1	KH 1
KH 2	KH 2
Subpart KZ	
KZ 1	KZ 1
KZ 2	KZ 2
KZ 3	KZ 3
PART L	
Subpart LB	
LB 1	LB 1
LB 1A	LB 1A
LB 2	LB 2
Subpart LC	
LC 1	LC 1
LC 1A	LC 1A
LC 2	LC 2
LC 3	LC 3
LC 4	LC 4
LC 5	LC 5
LC 6	omitted

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
LC 7	omitted
LC 8	LC 8
LC 9	LC 9
LC 10	LC 10
LC 11	LC 11
LC 12	LC 12
LC 13	LC 13
LC 14	LC 14
LC 14A	LC 14A
LC 15	LC 15
LC 16	LC 16
Subpart LD	
LD 1	LD 1
LD 2	LD 2
LD 3	LD 3
LD 6	LD 6
LD 7	LD 7
LD 8	LD 8
LD 9	LD 9
Subpart LE	
LE 1	LE 1
LE 2	LE 2
LE 3	LE 3
Subpart LF	
LF 1	LF 1
LF 2	LF 2
LF 3	LF 3
LF 4	LF 4
LF 5	LF 5
LF 6	LF 6
LF 7	LF 7
Subpart LG	
LG 1	LG 1
PART M	
Subpart MB	
MB 1A	MB 1A
MB 2	MB 2
MB 2AA	MB 2AA
MB 2AB	MB 2AB
MB 2A	MB 2A
MB 2B	MB 2B

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
MB 3	MB 3
MB 4	MB 4
MB 5	MB 5
MB 5A	MB 5A
MB 6	MB 6
MB 7	MB 7
MB 8	MB 8
MB 9	MB 9
MB 9A	MB 9A
MB 10	MB 10
MB 11	MB 11
MB 12	MB 12
Subpart MC	
MC 1	MC 1
MC 2	MC 2
MC 3	MC 3
Subpart MD	
MD 1	MD 1
MD 2	MD 2
MD 2A	MD 2A
MD 3	MD 3
MD 4	MD 4
Subpart ME	
ME 1	ME 1
ME 2	ME 2
ME 3	ME 3
ME 4	ME 4
ME 5	ME 5
ME 6	ME 6
ME 7	ME 7
ME 8	ME 8
ME 9	ME 9
ME 10	ME 10
ME 11	ME 11
ME 12	ME 12
ME 13	ME 13
ME 14	ME 14
ME 15	ME 15
ME 16	ME 16
ME 17	ME 17
ME 18	ME 18
ME 19	ME 19

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
ME 19A	ME 19A
ME 20	ME 20
ME 21	ME 21
ME 22	ME 22
ME 23	ME 23
ME 24	ME 24
ME 25	ME 25
ME 26	ME 26
ME 27	ME 27
ME 28	ME 28
ME 29	ME 29
ME 30	ME 30
ME 31	ME 31
ME 32	ME 32
ME 33	ME 33
ME 34	ME 34
ME 35	ME 35
ME 36	ME 36
ME 37	ME 37
ME 38	ME 38
ME 39	ME 39
ME 40	ME 40
ME 41	ME 41
Subpart MF	
MF 1	MF 1
MF 2	MF 2
MF 3	MF 3
MF 4	MF 4
MF 5	MF 5
MF 6	MF 6
MF 7	MF 7
MF 8	MF 8
MF 9	MF 9
MF 10	MF 10
MF 11	MF 11
MF 12	MF 12
MF 13	MF 13
MF 14	MF 14
MF 15	MF 15
MF 16	MF 16

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart MG	
MG 1	MG 1
MG 2	MG 2
MG 3	MG 3
MG 4	MG 4
MG 5	MG 5
MG 6	MG 6
MG 7	MG 7
MG 8	MG 8
MG 9	MG 9
MG 10	MG 10
MG 11	MG 11
MG 12	MG 12
MG 13	MG 13
MG 14	MG 14
MG 15	MG 15
MG 16	MG 16
MG 16A	MG 16A
MG 17	MG 17
Subpart MH	
MH 1	MH 1
Subpart MI	
MI 1	MI 1
MI 2	MI 2
MI 3	MI 3
MI 4	MI 4
MI 5	MI 5
MI 6	MI 6
MI 7	MI 7
MI 8	MI 8
MI 9	MI 9
MI 10	MI 10
MI 11	MI 11
MI 12	MI 12
MI 13	MI 13
MI 14	MI 14
MI 15	MI 15
MI 16	MI 16
MI 17	MI 17
MI 18	MI 18
MI 19	MI 19
MI 20	MI 20

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
MI 21	MI 21
MI 22	MI 22
Subpart MJ	
MJ 1	MJ 1
MJ 2	MJ 2
MJ 3	MJ 3
MJ 4	MJ 4
MJ 5	MJ 5
MJ 6	MJ 6
MJ 7	MJ 7
MJ 8	MJ 8
Subpart MZ	
MZ 1	MZ 1
MZ 2	MZ 2
MZ 3	MZ 3
MZ 4	MZ 4
MZ 5	MZ 5
MZ 6	MZ 6
MZ 7	MZ 7
PART N	
Subpart NB	
NB 1	NB 1
Subpart NC	
NC 1	NC 1
NC 2	NC 2
NC 3	NC 3
NC 4	NC 4
NC 5	NC 5
NC 6	NC 6
NC 7	NC 7
NC 8	NC 8
NC 8A	NC 8A
NC 9	NC 9
NC 10	NC 10
NC 11	NC 11
NC 12	NC 12
NC 12A	NC 12A
NC 13	NC 13
NC 14	NC 14
NC 15	NC 15
NC 16	NC 16

Part A—continued

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
NC 17	NC 17
NC 18	NC 18
NC 19	NC 19
NC 20	NC 20
NC 21	NC 21
Subpart ND	
ND 1	ND 1
ND 2	ND 2
ND 3	ND 3
ND 4	ND 4
ND 5	ND 5
ND 5A	ND 5A
ND 6	ND 6
ND 7	ND 7
ND 7A	ND 7A
ND 8	ND 8
ND 9	ND 9
ND 10	ND 10
ND 11	ND 11
ND 12	ND 12
ND 13	ND 13
ND 14	ND 14
ND 15	ND 15
ND 16	ND 16
Subpart NE	
NE 1	NE 1
NE 2	NE 2
NE 2AA	NE 2AA
NE 2A	NE 2A
NE 3	NE 3
NE 4	NE 4
NE 5	NE 5
NE 6	NE 6
NE 7	NE 7
Subpart NEA	
NEA 1	NEA 1
Subpart NF	
NF 1	NF 1
NF 2	NF 2
NF 2A	NF 2A
NF 2B	NF 2B

Part A—*continued*

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
NF 2C	NF 2C
NF 2D	NF 2D
NF 3	NF 3
NF 4	NF 4
NF 5	NF 5
NF 6	NF 6
NF 7	NF 7
NF 8	NF 8
NF 9	NF 9
NF 10	NF 10
NF 11	NF 11
NF 12	NF 12
NF 13	NF 13
Subpart NG	
NG 1	NG 1
NG 2	NG 2
NG 3	NG 3
NG 4	NG 4
NG 5	NG 5
NG 6	NG 6
NG 7	NG 7
NG 8	NG 8
NG 9	NG 9
NG 10	NG 10
NG 11	NG 11
NG 12	NG 12
NG 13	NG 13
NG 14	NG 14
NG 15	NG 15
NG 16	NG 16
NG 16A	NG 16A
NG 17	NG 17
Subpart NH	
NH 1	NH 1
NH 2	NH 2
NH 3	NH 3
NH 4	NH 4
NH 5	NH 5
NH 6	NH 6
NH 7	NH 7

Part A—continued

Provision in Income Tax Act 1994	Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
Subpart NZ	
NZ 1	NZ 1
PART O	
Subpart OB	
OB 1	OB 1
OB 2	OB 2
OB 3	OB 3
OB 6	OB 6
OB 7	EW 40
Subpart OC	
OC 1	OC 1
OC 2	omitted
OC 3	OC 3
OC 4	OC 4
Subpart OD	
OD 1	OD 1
OD 2	OD 2
OD 3	OD 3
OD 4	OD 4
OD 5	OD 5
OD 5A	OD 5A
OD 5B	OD 5B
OD 6	OD 6
OD 7	OD 7
OD 8	OD 8
Subpart OE	
OE 1	OE 1
OE 2	OE 2
OE 3	EG 48
OE 4	OE 4
OE 5	OE 5
OE 7	OE 7
OE 8	OE 8
Subpart OF	
OF 1	OF 1
OF 2	OF 2
Subpart OZ	
OZ 1	OB 1
(1)	OB 6(3)
(3)	omitted
(4)	

Part A—*continued*

Provision in Income Tax Act 1994		Corresponding provision in Income Tax Act 2002 or Tax Administration Act 1994
PART Y		
Subpart YB		
YB 1		YA 2
YB 2		omitted
YB 3		YA 1
YB 4		omitted
YB 5	(1)	omitted
	(2)	omitted
	(3)	omitted
	(4)	YA 3(1)
	(5)	YA 3(2)
YB 6		YA 6
YB 7		omitted
SCHEDULES		
schedule 1		schedule 1
schedule 2		schedule 2
schedule 3		schedule 3
schedule 4		schedule 4
schedule 5		schedule 5
schedule 6		schedule 6
schedule 6A		DD 2, DD 4–DD 8, DD 11
schedule 7		schedule 7
schedule 8		schedule 8
schedule 9		schedule 9
schedule 10		schedule 10
schedule 11		schedule 11
schedule 12		schedule 12
schedule 13		schedule 13
schedule 14		schedule 14
schedule 15		schedule 15
schedule 16		schedule 16
schedule 17		schedule 17
schedule 18		schedule 18
schedule 19		schedule 19
schedule 20		schedules 21, 22
schedule 21		schedule 20
schedule 22		schedule 20
schedule 23		schedule 23

Part B
Income Tax Act 2002: corresponding provisions in
Income Tax Act 1994

Provision in Income Tax Act 2002	Corresponding Provision in Income Tax Act 1994
A 1	A 1(1)
A 2	A 1(2), (3)
PART A	
AA 1	AA 1
AA 2	AA 3(2)
AA 3	AA 4
PART B	
Subpart BA	
BA 1	BA 1
Subpart BB	
BB 1	BB 1
BB 2	BB 2
BB 3	BB 3
Subpart BC	
BC 1	BC 1(1), BC 2
BC 2	BC 4
BC 3	BC 5
BC 4	BC 6
BC 5	BC 7
BC 6	BC 8(1)–(5)
BC 7	BC 3
BC 8	BC 8(6), BC 10(1)
BC 9	BC 1(2), BC 9(1)
BC 10	BC 9(2), (3), BC 10(2)
Subpart BD	
BD 1	BD 1
BD 2	BD 2
BD 3	BD 3(1)–(4), EB 1(1)
BD 4	BD 4, EF 1(1)(a)
Subpart BE	
BE 1	BE 1
Subpart BF	
BF 1	BF 1
Subpart BG	
BG 1	BG 1

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart BH	
BH 1	BH 1
PART C	
Subpart CA	
CA 1	BD 1(1), CD 5
CA 2	new
Subpart CB	
CB 1	CD 3
CB 2	CD 4
CB 3	CD 4
CB 4	CD 4
CB 5	CD 1(2)(a)
CB 6	CD 1(2)(b)(i), (c)(i), (d)(i)
CB 7	CD 1(2)(b)(ii)
CB 8	CD 1(2)(c)(ii)
CB 9	CD 1(2)(d)(ii)
CB 10	CD 1(2)(f)
CB 11	CD 1(2)(g)
CB 12	CD 1(2)(e)
CB 13	CD 1(11)
CB 14	CD 1(3)(b)
CB 15	CD 1(6)
CB 16	CD 1(4)(a)(ii), (b)(ii)
CB 17	CD 1(3)(a)
CB 18	CD 1(2)(f) proviso
CB 19	CD 1(7)
CB 20	CD 1(4)(a)(i), (b)(i), (c)
CB 21	CD 1(2)(f) proviso
CB 22	CD 1(10), (12), (13), OB 1 “land”
CB 23	CJ 1(1)
CB 24	CJ 1(2)(a)–(d), (e)(i)
CB 25	new
CB 26	CJ 1(1)
CB 27	EN 2(1), (4)
CB 28	CD 3A
CB 29	CD 6(1), (2), EN 5(1), (2)
Subpart CC	
CC 1	CE 1(1)(e)
CC 2	EN 1(1), (2)
CC 3	CE 1(1)(c)
CC 4	CE 1(1)(a)
CC 5	CE 1(1)(a)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
CC 6	CE 3
CC 7	CE 1(2)(d)
CC 8	CE 1(1)(b), (2)(a)–(c)
CC 9	ED 5
CC 10	CD 2, OB 1 “royalty”
CC 11	CJ 2
Subpart CD	
CD 1	CE 1(1)(a), CF 1
CD 2	new
CD 3	CF 2(1)(a)–(e), (g)–(l), (1A), (3), (7), (10)
CD 4	CF 2(1)(a)–(e), (g)–(l), (1A), (3), (10)
CD 5	CF 2(1)(g), (k), (l), (2), (7)
CD 6	CF 2(1)(f), (6)(a)
CD 7	CF 2(1)(f), (6)(b), CF 8
CD 8	CF 2(1)(l)
CD 9	CF 6(1)
CD 10	CF 7A
CD 11	CF 6(2)–(4), CF 7
CD 12	CF 2(1A), CI 2A(1), (2), OB 1 “non-executive director shareholder”
CD 13	CF 2(16), CG 8(13)
CD 14	CF 3(1)(b), (2)(c), (14)
CD 15	CF 3(2)(b), OB 1 “available subscribed capital per share”, “available subscribed capital per share cancelled”
CD 16	CF 3(1)(e), (f), OB 1 “available subscribed capital”
CD 17	CF 3(1)(d), (da), (3), (3A)
CD 18	CF 3(1)(c), (i), (4)
CD 19	CF 2(13)–(14)
CD 20	EE 14(4)
CD 21	CF 3(1)(a)
CD 22	CF 2(1)(e), (21)
CD 23	CF 3(1)(g), (h)
CD 24	CF 3(1)(ia), (j), (4)
CD 25	CF 5(a)
CD 26	CF 3(1)(k)
CD 27	CF 3(1)(ga)
CD 28	CF 2(1)(c)–(e)
CD 29	CF 2(11), (12), (19)
CD 30	CF 2(8)
CD 31	CF 2(9), (10)
CD 32	CF 2(9A)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
CD 33	CF 3(2)(a), (14), CF 4, OB1 “available subscribed capital”, “fully credited”, “ineligible capital amount”, “qualifying share premium”, “transitional capital amount”
CD 34	CF 3(2)(b), (6)–(12), (14) “excess return amount”, CF 5(b), OB 1 “capital gain amount”
CD 35	CG 8(1)
CD 36	CG 8(2)
CD 37	CG 8(3), (5), (14) “tangible property”
CD 38	CG 8(6), (14) “qualified transitory property”
CD 39	CG 8(7)
CD 40	CF 2(17), (18), CG 8(8)
CD 41	CG 8(4), (10)
CD 42	CG 8(11)
CD 43	CF 2(15)
Subpart CE	
CE 1	CH 3, OB 1 “monetary remuneration”
CE 2	CH 2(2), (3) second proviso, third proviso
CE 3	CH 2(3) first proviso, fourth proviso
CE 4	CH 2(4)
CE 5	OB1, “expenditure on account of an employee”, “specified fund”
CE 6	CH 2(5), (6), (8)
CE 7	CH 2(1), (7)
CE 8	CD 7, EN 8
CE 9	CHA 1
CE 10	CHA 2
Subpart CF	
CF 1	CC 1
CF 2	DC 2
Subpart CG	
CG 1	new
CG 2	CE 4(1), (2), IE 1(4)(d)
CG 3	CE 1(1)(d)
CG 4	DJ 1(c), DJ 5(2), DJ 7, DJ 8(1), DL 1(6), (12), DL 4
CG 5	DF 3(3), (4)
CG 6	EE 19

Part B—continued

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart CH	
CH 1	EE 2(4)
CH 2	EF 1(1)(b)
CH 3	EF 1(1)(b)
CH 4	EC 1
CH 5	ED 4(3)(b), (g)
Subpart CQ	
CQ 1	CG 1(a)
CQ 2	CG 6(1)(a), CG 7(1), (6), CG 13(1), CG 21(2)(a)
CQ 3	new
CQ 4	CG 1(b)
CQ 5	CG 7(5), CG 15(1), (2), CG 16(2), (5)
CQ 6	new
Subpart CR	
CR 1	CM 5(1), CM 6(1), CM 7(1), CM 10, CM 15(3)
CR 2	new
Subpart CS	
CS 1	CL 4, EN 6
CS 2	CL 3, CL 21
CS 3	CL 5
CS 4	CL 6
CS 5	CL 7
CS 6	CL 12
CS 7	CL 8(1)–(6)
CS 8	CL 9
CS 9	CL 10(1)
CS 10	CL 11
CS 11	CL 14
CS 12	CL 15
CS 13	CL 16
CS 14	CL 17
CS 15	CL 18
CS 16	CL 19
CS 17	CL 20
Subpart CT	
CT 1	CJ 3
CT 2	CJ 5
CT 3	DM 1(9)(a)
CT 4	DM 9, DM 10
CT 5	DM 7(1)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
CT 6	OB 1 “development operations”, “further processing”, “petroleum miner”
CT 7	OB 1 “development operations”, “further processing”, “permit specific asset”, “petroleum mining asset”
Subpart CU	
CU 1	DN 1(2)
CU 2	DN 1(4)
CU 3	DN 1(9)–(12)(b)
CU 4	DN 1(13)
CU 5	DN 1(13), (14)
CU 6	DN 1(14)
CU 7	DN 1(14)(a), (b)
CU 8	DN 1(14)(e), (g)–(i)
CU 9	DN 1(6)(b)
CU 10	DN 1(8)
CU 11	DN 1(14)(f), (16), (17)
CU 12	DN 4(1), (5), (7)
CU 13	DN 5(2)(a), (c)
CU 14	DN 2(7), (8)(c)
CU 15	DN 2(3)–(5)
CU 16	DN 2(5)
CU 17	DN 3(7), (8)
CU 18	DN 3(6)
CU 19	DN 3(4), (5), (8), (9)
CU 20	DN 2(8)
CU 21	DN 4(4), DN 5(1), OB 1 “gross income from mining”
CU 22	DN 1(1)
CU 23	DN 4(4), DN 5(1), OB 1 “development expenditure” (d)
CU 24	DN 4(4), DN 5(1), OB 1 “exploration expenditure” (c)
CU 25	DN 4(4), DN 5(1), OB 1 “mining operations”
CU 26	OB 1 “mining venture”
CU 27	OB 1 “active miner”, “resident mining operator”
CU 28	DN 2(10), DN 3(12), OB 1
Subpart CV	
CV 1	CK 1
CV 2	CK 4(1)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart CW	
CW 1	DL 5(1)(d)(i)–(iii)
CW 2	DL 6(2)(a), (3)
CW 3	DL 5(1)(a)
CW 4	CB 9(f)
CW 5	CB 1(1)(b)
CW 6	CB 1(1)(c), (2)
CW 7	CB 2(1)(e)
CW 8	CB 2(1)(b), CZ 2
CW 9	CB 10(1)
CW 10	CB 10(2), (3)
CW 11	CB 10(4), (5)
CW 12	CB 7(a), (b)
CW 13	CB 12(1), (3), (3B), (3C)
CW 14	CB 12(2)–(4)
CW 15	CB 2(1)(c)
CW 16	CB 2(1)(a)
CW 17	CB 2(1)(d), (3), (4)
CW 18	CB 11
CW 19	CB 9(b)
CW 20	CB 6(b)
CW 21	CB 6(c)
CW 22	CB 5(1)(a), (f), (fa), (o)
CW 23	CB 7(c)
CW 24	CB 9(a)
CW 25	CB 9(d)
CW 26	CB 5(1)(e), (l), (m), (q), CB 6(a), (e)
CW 27	CB 5(1)(b), (c), (g), (h), (j), (k), (n), (p), (2)
CW 28	CB 3(a), (c), (e)
CW 29	CB 3(b), (c)
CW 30	CB 4(1)(c), (e), (3)
CW 31	CB 4(1)(e), (2), (3)
CW 32	CB 4(1)(d)
CW 33	CB 4(1)(a)
CW 34	CB 5(1)(i)
CW 35	CB 4(1)(h), (2)
CW 36	CB 4(1)(i), (2)
CW 37	CB 4(1)(j), (l), (3)
CW 38	CB 4(1)(b), (2), CK 4(2)
CW 39	CB 4(1)(f), (2),
CW 40	CB 4(1)(g), (2)
CW 41	CB 14
CW 42	CB 15

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
CW 43	CB 8
CW 44	CB 9(c), (ca)
CW 45	new
CW 46	CB 9(e)
CW 47	BD 1(2)(a)
Subpart CX	
CX 1	ED 4(1), ED 4(3)(b), (g), (7)
CX 2	CI 1
CX 3	CI 2(1)
CX 4	CI 2(1)
CX 5	CI 1(o)(i)
CX 6	CI 1(o)(ii), (iii)
CX 7	new
CX 8	CI 1(a), (b), CI 11(16), OB 1 “private use or enjoyment”
CX 9	OB 1 “work-related vehicle”
CX 10	CI 2(4)
CX 11	CI 1(d), OB 1 “subsidised transport”
CX 12	CI 1(c), (i), (ia), (j), CI 2(8), (9)
CX 13	CI 2(8), (9)
CX 14	CI 1(g), (k)
CX 15	CI 1(e)
CX 16	CI 1(f), (ja), CI 3(8A), OB 1 “policy of life insurance”, “policy of pension insurance”, “policy of personal accident or sickness insurance”
CX 17	CI 2(2), (3), CI 2A
CX 18	CI 1(o)(iv), (v)
CX 19	CI 4(4)
CX 20	CI 1(na)
CX 21	CI 1(q)
CX 22	CI 1(m)
CX 23	CI 1(n)
CX 24	CI 1(la)
CX 25	CI 1(p)
CX 26	CI 1(r)
CX 27	CI 1(s), OB 1 “distinctive work clothing”
CX 28	CI 1(l)
CX 29	OB 1 “emergency call”
CX 30	OB 1 “share loan benefit”, “owing”
CX 31	OB 1 “private use or enjoyment”
CX 32	CI 1(h)
CX 33	OB 1 “work-related vehicle”
CX 34	CM 3, CM 12(c), (d)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
CX 35	CL 2
CX 36	CN 5
CX 37	CJ 6
CX 38	CJ 4(1)
CX 39	DN 2(2)
CX 40	DN 2(9)
CX 41	DN 2(6)
CX 42	DC 1, DC 3(1)
CX 43	CL 1, OB 1 “monetary remuneration”
CX 44	EI 1(4), EI 11(4), EI 17(2)
CX 45	EB 5(1)
CX 46	BD 1(2)(b)
Subpart CY	
CY 1	BD 1(1)
Subpart CZ	
CZ 1	EG 19(1)(a)(ii)
CZ 2	CZ 6(d)(i)–(iii), (vi), (vii)
CZ 3	CB 2(5), CZ 2
CZ 4	DN 3(11)
CZ 5	DN 1(15)(b), DN 4(6), DN 5(2)(b)
CZ 6	CJ 4(2)
CZ 7	CJ 6
CZ 8	CZ 4A(1), (2), CZ 4B(1), (2)
CZ 9	CZ 4(3)–(5)
CZ 10	CZ 1(1), (2), (4), (5)
CZ 11	CG 8(9), (12)
CZ 12	CK 3
CZ 13	CB 1(1)(d)
CZ 14	CB 10(6)
CZ 15	CF 3(6), OB 1 “capital gain amount”
PART D	
Subpart DA	
DA 1	BD 2(1)(b)(i), (ii)
DA 2	BD 2(2)
DA 3	BD 2(1)(b)(iii), (2)(e)
DA 4	BD 2(1)(a)
Subpart DB	
DB 1	DB 1
DB 2	ED 4(2), (3), (7)
DB 3	DJ 5(1), (3), (4)
DB 4	DJ 3
DB 5	DJ 11

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
DB 6	DD 1(1)(b)(i), (ii)
DB 7	BD 2A, DD 1(3), (4)
DB 8	DD 1(1)(b)(iii), (2), DD 3
DB 9	EH 47(4)
DB 10	EH 53(1), (7)
DB 11	EH 55(1), (2)
DB 12	EH 56
DB 13	DJ 11
DB 14	DD 1(1)(c)
DB 15	EO 5
DB 16	EN 1(6), (8)
DB 17	DJ 13
DB 18	DJ 16
DB 19	DJ 1(b)
DB 20	DJ 15
DB 21	DJ 14(3)
DB 22	DJ 14(1), (2)
DB 23	DJ 1(a)(i), (iii), (iv), EH 54(1)–(4)
DB 24	DJ 2
DB 25	DJ 9
DB 26	DJ 9A(1)–(5)
DB 27	DJ 9A(6), (7), DJ 9B
DB 28	DJ 6(1)
DB 29	DJ 6(2), EN 2(3)(a)
DB 30	EN 2(3)(b)
DB 31	EN 2(3)(c)
DB 32	DJ 4
DB 33	DJ 8
DB 34	DJ 7
DB 35	DJ 18
DB 36	DJ 22
DB 37	DJ 10
DB 38	IE 1(4)(g)
DB 39	DJ 21, EO 7
DB 40	EE 2(4)
DB 41	EF 1(1)(b)
DB 42	EF 1(1)(b)
DB 43	EC 1
Subpart DC	
DC 1	DF 5
DC 2	DF 4
DC 3	DF 8A, DF 8B
DC 4	DF 8

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
DC 5	DF 2
DC 6	DF 3(1)
DC 7	DJ 19, EO 6
DC 8	DJ 20
DC 9	DF 10
DC 10	DF 11
DC 11	DF 7(1)
DC 12	DF 7(2)(a)–(h), (j), (k)
DC 13	DF 7(2)(i)
DC 14	DF 7(3)
Subpart DD	
DD 1	DG 1
DD 2	DG 1(1), (3), schedule 6A, part A, cls 1–4, part B, cl 4(a)
DD 3	DG 1(2)
DD 4	schedule 6A, part B, cls 1–5
DD 5	schedule 6A, part B, cls 6, 8, 10, 12
DD 6	schedule 6A, part B, cls 9, 11
DD 7	schedule 6A, part B, cl 7
DD 8	schedule 6A, part B, cls 6, 8, 13, 14
DD 9	CI 11(r)
DD 10	DG 1(3), (4)
DD 11	schedule 6A “business”, “business contacts”, “business premises”
Subpart DE	
DE 1	DH 1
DE 2	DH 1(3), EG 2(1)(d)
DE 3	DH 2
DE 4	DH 4
DE 5	DH 2
DE 6	DH 3(1)
DE 7	DH 3(2)
DE 8	DH 3(3)
DE 9	DH 3(6), (7)
DE 10	DH 3(4)
DE 11	DH 3(5)
DE 12	new
DE 13	new
Subpart DF	
DF 1	DC 1
DF 2	DC 3

Part B—continued

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart DN	
DN 1	CG 1(a)
DN 2	CG 6(1), CG 7(1), CG 13(1)
DN 3	new
DN 4	DP 1
DN 5	DP 2(1), DP 3(1)
DN 6	CG 7(5), CG 15(1), (2), CG 16(2)
DN 7	new
DN 8	DP 2
DN 9	DP 3
Subpart DO	
DO 1	DO 3(a)–(d), (g)
DO 2	DO 3(e), (f)
DO 3	DO 7(1), (2)(e)
DO 4	DO 4(1)–(3)(b), (4)
DO 5	DO 6
DO 6	DO 5(1)–(3)(b), OB 1 “aquaculture”
Subpart DP	
DP 1	DJ 13A, DL 1(7)
DP 2	DL 1(2)–(4), (7), (12), (13)(e)
DP 3	DL 1(5), (8)
DP 4	DL 2(1)–(3)(b)
DP 5	DL 6(1)
DP 6	DL 6(2)(b)
DP 7	DL 1(9)
DP 8	DL 5(1)(b), (c)
DP 9	DL 5(1)(d)(ii), (iii)
DP 10	CJ 1(2)(e)(ii), OB 1 “cost”
Subpart DQ	
DQ 1	EI 3
DQ 2	EI 13
DQ 3	EI 3, EI 17(2)
Subpart DR	
DR 1	DK 3A
DR 2	DK 3B(1), (2)
DR 3	DK 3, DK 3D
Subpart DS	
DS 1	EO 3(1)–(5), (7), (9)
DS 2	EO 4(1)–(5)
DS 3	EO 4A(2)–(5), EO 4B
DS 4	DK 1(1)–(3), (5), (6)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
DS 5	DK 1(5), (6)
DS 6	EO 4A(2), (6), (7)
DS 7	DK 1(2), (3), (8)
Subpart DT	
DT 1	DM 1(1), (2)(a), DM 1A(1)
DT 2	DM 1A, DM 1B
DT 3	DM 3(1)
DT 4	DM 3(2)
DT 5	DM 1(1), (2)(b)
DT 6	DM 1(8)
DT 7	DM 1(9)(b)
DT 8	DM 3(1)
DT 9	DM 1(6)
DT 10	DM 1(6)
DT 11	DM 1(7)(b)
DT 12	DM 6
DT 13	DM 4(1)
DT 14	DK 2
DT 15	DM 1(1), DM 2
DT 16	DM 1(4)
DT 17	OB 1 “petroleum permit”
DT 18	DM 9, DM 10
DT 19	DM 7(1)
Subpart DU	
DU 1	OB 1 “mining outgoing excess”
DU 2	DN 1(3)
DU 3	DN 1(5)
DU 4	DN 1(10)–(12)
DU 5	DN 1(14)(c)(i), (d), (h)
DU 6	DN 1(6)
DU 7	DN 1(15)(a)
DU 8	DN 1(7)(a)(ii), (c), (8)(c), (14)(c)(ii)
DU 9	DN 4(2), (3), (5), (7), OB 1 “prescribed amount”
DU 10	DN 5(2)(a)
DU 11	DN 2(1)–(3), (10)
DU 12	DN 3(1)–(3), (10)
DU 13	DJ 13A
Subpart DV	
DV 1	DI 3(1)
DV 2	DI 3(2), (8), (9)(a)
DV 3	DI 3(2)(d)
DV 4	DI 3(3)–(9)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
DV 5	DI 3B(1)–(6), (9), DI 3C(2)–(4)
DV 6	DI 3C(1)
DV 7	DI 3C(7), (8)
DV 8	DI 3A
DV 9	DJ 17
DV 10	DI 5, DI 6
DV 11	DI 1(1)
DV 12	DI 2
DV 13	DI 4
DV 14	DL 7, DO 8
Subpart DW	
DW 1	DK 4
DW 2	DO 1
Subpart DX	
DX 1	DD 2
Subpart DY	
DY 1	new
DY 2	BD 2(2)(f)
Subpart DZ	
DZ 1	DK 3C, OB 1 “superannuation policy”
DZ 2	CZ 6(c)(i), (ii), (vi)
DZ 3	EO 4A(2A), (2B), (8)
DZ 4	DM 1(3)
DZ 5	DM 1(5)(c), OB 1 “seal and abandonment”
DZ 6	DM 6
DZ 7	DM 4(2), (3)
DZ 8	DM 9, DM 10
DZ 9	DM 7(1)
DZ 10	DN 1(13)(a), DN 3(3), (11), DN 4(5), (7)
DZ 11	EZ 5(1), (3), (4)
DZ 12	EZ 6
PART E	
Subpart EA	
EA 1	EE 2
EA 2	EF 2
EA 3	EF 1(1)–(4), (5)(a), (b), (d), (5A)
EA 4	DF 11(3), EF 1(5)(c), (6), (6A), EF 1A

Part B—continued

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart EB	
EB 1	EE 1
EB 2	OB 1 “trading stock”
EB 3	EE 2(1)–(3)
EB 4	EE 2A, EE 3(1), (2)
EB 5	EE 5(1)–(3)
EB 6	EE 5(5), (6)
EB 7	EE 6(1), (2)
EB 8	EE 8, EE 10
EB 9	EE 11(1)–(3)
EB 10	EE 3(1), EE 12
EB 11	EE 16(1)
EB 12	EE 2A(2), EE 3(2), EE 5(7), EE 6(3), EE 8(1), EE 10(1), EE 11(1), OB 1 “small taxpayer”
EB 13	EE 3(1), EE 5(5)–(7)
EB 14	EE 7(1), (2)
EB 15	EE 5(3)
EB 16	EE 7(3), OB 1 “cost”
EB 17	EE 8–EE 10, EE 21
EB 18	EE 11(1), (2), (4)
EB 19	EE 3(2), EE 12, EE 16(3)
EB 20	EE 6(3), EE 16(2)–(5)
EB 21	EE 2A
EB 22	EE 15
Subpart EC	
EC 1	EE 2(1)
EC 2	EL 1(1)
EC 3	EL 1(1)
EC 4	EL 2(6)
EC 5	EL 1(2)
EC 6	EL 1(3), (4), EL 5(6)
EC 7	EE 15
EC 8	EL 1(1)(d)
EC 9	EL 2(1), (8)
EC 10	EL 2(2), (4), (7), EL 5(3), (4)
EC 11	EL 5(1), (2)
EC 12	EL 6(1)–(3), (5)
EC 13	EL 6(4)
EC 14	EL 6(6), (7)
EC 15	EL 5(6)
EC 16	EL 8
EC 17	EL 3(3), EL 4(1)–(3), EL 7(2)
EC 18	EL 3A(1)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EC 19	EL 4(4), (5)
EC 20	EL 3, EL 7(2)
EC 21	EL 7(1)
EC 22	EL 7(3)(b), (4)
EC 23	EL 7(2)–(4)
EC 24	EL 7(2), (3)
EC 25	EL 2(2), EL 5(5)
EC 26	EL 2(3)–(5)
EC 27	new
EC 28	EL 1(1)(c), EL 9(1)
EC 29	EL 9(2), (4)
EC 30	EL 9(3), OB 1 “standard value”
EC 31	EL 10(6)
EC 32	EL 10(1), (2), OB 1 “specified writedown”, “diminishing value equivalent”
EC 33	EL 10(3), (4)
EC 34	EL 10(3)(b), (4(a))
EC 35	EL 10(5), OB 1 “assigned percentage”
EC 36	new
EC 37	EM 1(1)(a), (ab)
EC 38	EM 1(1)(b), (ba)
EC 39	EM 1(4), (5)
EC 40	EM 1(4), (5)
EC 41	EM 1(2)
EC 42	EM 1(1)(c)
EC 43	EM 1(3)
EC 44	EM 2(1)–(5)
EC 45	EM 2(6), (7)
EC 46	EM 3
Subpart ED	
ED 1	EE 3(3), EE 13, ED 16(1)
ED 2	EE 14
Subpart EE	
EE 1	EG 1(1)
EE 2	EG 19(8)
EE 3	EG 1B
EE 4	EG 1A(1)
EE 5	EG 1A(4)
EE 6	OB 1 “depreciable property”
EE 7	OB 1 “depreciable property”
EE 8	EG 16A
EE 9	new

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EE 10	EG 2(2A)
EE 11	EG 1(2)
EE 12	EG 3(1)–(4)
EE 13	new
EE 14	EG 2(1)
EE 15	EG 2(1)(c)
EE 16	EG 2(1)(a)
EE 17	EG 2(1)(b)
EE 18	EG 3(6)
EE 19	EG 2(3)
EE 20	new
EE 21	EG 2(2), EG 11(1), (2)
EE 22	EG 11(3)–(4A)
EE 23	EG 11(5)
EE 24	EG 11(8)
EE 25	EG 4(1), (3)–(5)
EE 26	EG 6, EG 7
EE 27	EG 8
EE 28	new
EE 29	EG 10(10), (11)
EE 30	new
EE 31	EG 16, OB 1 “low value property”
EE 32	EG 12(1)–(3), (5), (6)
EE 33	EG 17(1)–(5), (8)
EE 34	EG 17(6), (8)
EE 35	EG 17(7)
EE 36	EG 19(9)(b)
EE 37	ED 4(6)(a), (c), (d), EG 19(6A), (7), (10)(b)–(10B)
EE 38	EG 12(4), EG 19(1)
EE 39	EG 19(9), (10A)
EE 40	EG 19(2), (3)
EE 41	EG 19(4), (11)
EE 42	EG 19(6B)
EE 43	EG 19(5), (6)
EE 44	ED 4(4), (6)(b)
EE 45	OB 1 “adjusted tax value”
EE 46	OB 1 “adjusted tax value”
EE 47	OB 1 “adjusted tax value” (a)(i)
EE 48	OB 1 “adjusted tax value” (a)(iii)
EE 49	OB 1 “adjusted tax value” (a)(iv)
EE 50	OB 1 “adjusted tax value”(a)(i)
EE 51	OB 1 “annual depreciation rate”
EE 52	OB 1 “depreciable intangible property”

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EE 53	OB 1 “estimated useful life”
EE 54	OB 1 “excluded depreciable property”
EE 55	OB 1 “maximum pooling value”
EE 56	OB 1 “poolable property”
EE 57	OB 1 see compare note
Subpart EF	
EF 1	ED 2
EF 2	ED 3
EF 3	ED 1–ED 1B
EF 4	ED 6(2), (3), ED 7(1)(b), (c), (2)
EF 5	ED 6(1), (3), ED 7(1)(a), (d), (2), (3)
EF 6	ED 8
Subpart EG	
EG 1	EP 1
EG 2	EC 1
Subpart EH	
EH 1	new
EH 2	EI 1(2)
EH 3	EI 1(1)
EH 4	EI 1(3), EI 3
EH 5	EI 1(2), (5)
EH 6	EI 2
EH 7	EI 3
EH 8	EI 1(4)
EH 9	EI 1(4)
EH 10	EI 9
EH 11	EI 9
EH 12	EI 4(1), EI 5(1), EI 6(1), EI 7(1), EI 8(1), EI 9
EH 13	EI 4(1), (2)
EH 14	EI 4(5)
EH 15	EI 4(3), (4)
EH 16	EI 4(5)
EH 17	EI 5(1)
EH 18	EI 5(1), (2)
EH 19	EI 6(1)
EH 20	EI 6(1)
EH 21	EI 6(1), (2)
EH 22	EI 6(1), (2)
EH 23	EI 7(1)
EH 24	EI 7(2)
EH 25	EI 8(1)
EH 26	EI 8(2)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EH 27	EI 5(3), EI 6(3)
EH 28	EI 10(2)
EH 29	EI 10(1)
EH 30	EI 10(3)
EH 31	EI 10(3), (5)
EH 32	EI 10(3), (4)
EH 33	EI 10(3)
EH 34	OB 1 “fishing”, “specified period”
EH 35	OB 1 “gross income from forestry”
EH 36	OB 1 “maximum deposit” (a)
EH 37	OB 1 “self-assessed adverse event”
EH 38	EI 11(1)
EH 39	EI 11(1), (3)
EH 40	EI 11(2), (5)
EH 41	EI 12
EH 42	EI 13
EH 43	EI 11(4)
EH 44	new
EH 45	EI 14(1)
EH 46	EI 14(1)
EH 47	EI 14(2)
EH 48	EI 5(1), EI 15
EH 49	EI 5(1), (2), EI 15
EH 50	EI 6(1), EI 15
EH 51	EI 6(1), EI 15
EH 52	EI 6, EI 15
EH 53	EI 6, EI 15
EH 54	EI 7, EI 15
EH 55	EI 7, EI 15
EH 56	EI 8, EI 15
EH 57	EI 8, EI 15
EH 58	EI 5(3), EI 6(3), EI 15
EH 59	EI 16(2)
EH 60	EI 10(1), EI 15, EI 16(1)
EH 61	EI 14(3), (4)
EH 62	OB 1 “adverse event income equalisation account”
EH 63	OB 1 “maximum deposit” (b)
EH 64	OB 1 “self-assessed adverse event”
EH 65	EI 17(1)
EH 66	EI 1(1), (3), EI 17(1), (2)
EH 67	EI 1(2), (5), EI 17(2), (3)
EH 68	EI 2, EI 17(2)
EH 69	EI 3, EI 17(2)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EH 70	EI 1(4), EI 17(2)
EH 71	EI 1(4), EI 17(2)
EH 72	EI 4(1), (2), EI 17(2)
EH 73	EI 4(1), (2), EI 17(2)
EH 74	EI 4(5), EI 17(2)
EH 75	EI 4(3), (4), EI 17(2)
EH 76	EI 4(5), EI 17(2)
EH 77	EI 8(1), EI 17(2)
EH 78	EI 8(2), EI 17(2)
EH 79	EI 17(2)
EH 80	EI 17(4), OB 1 “specified period” (a)
EH 81	OB 1 “maximum deposit” (a)
Subpart EI	
EI 1	EJ 1(1)
EI 2	EN 1(2)–(4), (8)
EI 3	EN 1(5), (7), (8)
EI 4	EN 4
EI 5	EB 2
EI 6	EN 3(1)–(3), (5), (6)
EI 7	EB 1(3), (4)
EI 8	EB 4
Subpart EJ	
EJ 1	EJ 1(2)
EJ 2	DO 2
EJ 3	EK 1
EJ 4	EO 3(4), (6), (9), OB 1 “residual value”
EJ 5	EO 3(5), (6)
EJ 6	EO 4(4), (6)
EJ 7	EO 4(9)–(11), (13)
EJ 8	EO 4(5)–(7)
EJ 9	DK 1(7)
EJ 10	DM 1(2)(b)
EJ 11	DM 1(5)(a)
EJ 12	DM 1(5)(b)
EJ 13	DM 1(6)
EJ 14	DM 5
EJ 15	DM 9, DM 10
EJ 16	DM 7(1)
EJ 17	OB 1 “development operations”, “further processing”, “offshore development”
EJ 18	OB 1 “development operations”, “further processing”, “onshore develop- ment”

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EJ 19	EO 2, EO 2A
EJ 20	EO 5(2), (3)
EJ 21	DF 3(1), EO 1
Subpart EW	
EW 1	EH 20, OB 1 “accrual rules”
EW 2	EH 26
EW 3	new
EW 4	EH 21(1)
EW 5	EH 21(3), (4)(b), (5)
EW 6	EH 50(1A)
EW 7	EH 21(3), (4)(a), EH 50(2)(a)
EW 8	new
EW 9	new
EW 10	EH 22, EH 24(2)
EW 11	EH 22(2)–(4)
EW 12	EH 24
EW 13	EH 22(4), EH 23
EW 14	EH 24(3)
EW 15	EH 25
EW 16	EH 19
EW 17	EH 21(2)
EW 18	EH 33(1)
EW 19	EH 33(1), (4)
EW 20	EH 33
EW 21	EH 33(2), EH 48(1)
EW 22	EH 34
EW 23	EH 35(1), (5), (6), EH 58
EW 24	EH 36(1)–(3)
EW 25	EH 34(1), EH 35(1), (2), EH 36(3)
EW 26	EH 37, EH 38
EW 27	EH 37, EH 39
EW 28	EH 40
EW 29	EH 42
EW 30	EH 41
EW 31	EH 35(3), (4), EH 36(4), EH 58
EW 32	EH 35(3)(b), EH 36(4), EH 43(1), (2), EH 44(3), (4)
EW 33	EH 44(1)–(3)
EW 34	new
EW 35	EH 45
EW 36	EH 46
EW 37	EH 47, EH 48(1)
EW 38	EH 48(2)–(4)
EW 39	EH 48(5)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EW 40	OB 7
EW 41	EH 26(2), (3)
EW 42	EH 50(1)
EW 43	EH 50(2)(b), (3)
EW 44	new
EW 45	new
EW 46	EH 49(3)–(5)
EW 47	EH 49(1)
EW 48	EH 48(8)
EW 49	EH 50(1)
EW 50	EH 24(3)(c), EH 50(1A)–(3)
EW 51	EH 49(1)
EW 52	EH 48(6), EH 53
EW 53	EH 51, EH 59
EW 54	EH 52(1)
EW 55	EH 48(8)
EW 56	EH 48(1), (7)
EW 57	EH 48(1)
EW 58	EH 52
EW 59	EH 53
EW 60	EH 55
EW 61	EH 57
EW 62	EH 27, EH 29
EW 63	EH 33(4)(a), EH 45(1)
EW 64	EH 27, EH 58
EW 65	EH 27(1)–(5), (7)
EW 66	EH 27(6), EH 28, EH 30
EW 67	EH 27(8)
EW 68	EH 29
EW 69	EH 31
EW 70	EH 31(4), EH 32
EW 71	EH 32(4)
Subpart EX	
EX 1	CG 4(1)
EX 2	new
EX 3	CG 4(2)
EX 4	CG 4(3), (7)
EX 5	CG 3(c), CG 4(4), CG 5(2)
EX 6	CG 3(b), CG 4, (8)
EX 7	CG 4(5), (6)
EX 8	CG 5(1)
EX 9	CG 3(c), CG 5(2)
EX 10	CG 5(3)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EX 11	CG 5(4)
EX 12	CG 9
EX 13	CG 5(7)
EX 14	CG 6(1)(b)
EX 15	CG 6(2)
EX 16	CG 5(6), CG 7(6), CG 8(13), CG 16(5)
EX 17	CG 5(5)
EX 18	CG 7(2)
EX 19	CG 7(4)
EX 20	CG 7(3)
EX 21	CG 11
EX 22	CG 13(1)
EX 23	CG 13(2)
EX 24	CG 13(1)(a)
EX 25	CG 12
EX 26	CG 10
EX 27	CG 3(e)
EX 28	CG 3(d)
EX 29	new
EX 30	CG 15(1), OB 1 “entitlement of the person to benefit”
EX 31	CG 3(c), CG 5(2), CG 15(1)(a)
EX 32	CG 15(2)(a)
EX 33	CG 15(2)(b)
EX 34	CG 15(2)(c), (e)
EX 35	CG 15(2)(f)
EX 36	CG 14(3), CG 15(2)(c), OB 1 “interest in an employment-related foreign super-annuation scheme”
EX 37	CG 15(2)(g), (4), OB 1 “qualifying private foreign annuity”
EX 38	CG 16(1), CG 17(1)
EX 39	CG 16(7)
EX 40	CG 17(2)–(6)
EX 41	CG 17(7)
EX 42	CG 16(11)(a), (12), CG 20
EX 43	CG 21
EX 44	CG 16(11)(b), (12), CG 18
EX 45	CG 16(11)(b), (12), CG 19(1)–(5)
EX 46	CG 7(5), CG 11(25)(b), (c), CG 13(1)
EX 47	CG 16(6)
EX 48	CG 22
EX 49	CG 22
EX 50	CG 17(8)–(10)
EX 51	CG 24

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EX 52	CG 16(4), CG 23(2), (3)
EX 53	CG 23(7), (8)
EX 54	CG 14(1)(ca), CG 23(7A)–(7D)
EX 55	CG 23(4)
EX 56	CG 14(1)
EX 57	CG 16(8)–(10)
EX 58	CG 23(9)
EX 59	CG 23(5), (6)
EX 60	CG 25
Subpart EY	
EY 1	OB 1 “life insurance rules”, OZ 1(1)
EY 2	new
EY 3	CM 8(1)
EY 4	CM 8(1), (2)(a), (b), CM 13(1)(d)
EY 5	CM 8(2)(c)
EY 6	CM 8(3)
EY 7	OB 1 “claim”
EY 8	CM 2, OB 1 “life insurance”
EY 9	new
EY 10	CM 12, CM 14, OB 1 “life insurer”
EY 11	CM 12, CM 13(1)(a)
EY 12	new
EY 13	new
EY 14	CM 6(1), (3)
EY 15	CM 6(1)
EY 16	CM 6(3)
EY 17	CM 6(1)
EY 18	CM 6(3)
EY 19	CM 6(2)
EY 20	CM 6(4)
EY 21	CM 6(5)
EY 22	CM 13(1)(a), (b)
EY 23	CM 6(6)
EY 24	CM 5(1), (3)
EY 25	CM 5(1)
EY 26	CM 5(3)
EY 27	CM 5(1)
EY 28	CM 5(3)
EY 29	CM 5(2)
EY 30	CM 5(4)
EY 31	CM 13(1)(a)
EY 32	CM 5(5)
EY 33	DK 3A

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EY 34	CM 7(1)
EY 35	CM 7(1)
EY 36	CM 7(1)(a)
EY 37	CM 7(1)(b)
EY 38	CM 13(1)(c)(ii)
EY 39	CM 7(1), CM 13(1)(c)(i)
EY 40	CM 7(2)
EY 41	CM 15(1)
EY 42	CM 15(1), (2), (4), OB 1 “underwriting result”
EY 43	CM 17(1)
EY 44	CM 18
EY 45	CM 10
EY 46	DK 3B(1), (3)
EY 47	CM 13(2), CM 16, CM 17(2), CN 3(1), (1A)
EY 48	OE 3
Subpart EZ	
EZ 1	CG 23(1)
EZ 2	DM 1(3), DM 7(1), DM 9, DM 10
EZ 3	ED 1A(1A), (5), ED 6A
EZ 4	DK 5
EZ 5	EG 3(5)
EZ 6	EG 11(4A)
EZ 7	EG 19(4)
EZ 8	EZ 11
EZ 9	EG 5(1)
EZ 10	EG 5(2)–(4)
EZ 11	EG 9
EZ 12	EG 18
EZ 13	ED 4(5), EG 15(1), (2)
EZ 14	EG 15(3)
EZ 15	EG 15(4)
EZ 16	EG 19(9), (10)(a)
EZ 17	EG 19(7)(d), (9)
EZ 18	OB 1 “adjusted tax value” (a)(i)–(iii)
EZ 19	OB 1 “new asset”
EZ 20	OB 1 “New Zealand-new asset”
EZ 21	EG 15(5)
EZ 22	OB 1 “qualifying improvement”
EZ 23	OB 1 “qualifying asset”
EZ 24	DK 3B(1)
EZ 25	DK 3C
EZ 26	EN 7

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
EZ 27	EZ 4(1), (2), (5)
EZ 28	EZ 5
EZ 29	EZ 6
EZ 30–EZ 49	EH A1–EH 18
PART F	
Subpart FB	
FB 2	FB 2
FB 3	FB 3
FB 4	FB 4
FB 4A	DJ 14(4)
FB 7	EG 2(1)(e)
Subpart FC	
FC 1	FC 1
FC 2	FC 2
FC 3	FC 3
FC 4	FC 4
FC 5	FC 5
FC 6	FC 6
FC 7	FC 7
FC 8	FC 8
FC 8A	FC 8A
FC 8B	FC 8B
FC 8C	FC 8C
FC 8D	FC 8D
FC 8E	FC 8E
FC 8F	FC 8F
FC 8G	FC 8G
FC 8H	FC 8H
FC 8I	FC 8I
FC 9	FC 9
FC 10	FC 10
FC 13	CN 4(1)(b), (c), OE 4(1)(o)
FC 14	CN 4(1)
FC 15	CN 4(2)
FC 16	CN 4(3), (4)(a), (5)
FC 17	CN 4(3A)
FC 18	CN 1(1), (3)
FC 19	CN 1(2)
FC 20	CN 1(1A)
FC 21	CN 2(1), (2), (2A), (2B), (3), (5)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart FD	
FD 1	FD 1
FD 2	FD 2
FD 3	FD 3
FD 4	FD 4
FD 5	FD 5
FD 6	FD 6
FD 7	FD 7
FD 8	FD 8
FD 9	FD 9
FD 10	FD 10
FD 11	CG 2
Subpart FE	
FE 1	FE 1
FE 2	FE 2
FE 3	FE 3
FE 4	FE 4
FE 5	FE 5
FE 6	FE 6
FE 7	FE 7
FE 8	FE 8
FE 9	FE 9
FE 10	FE 10
Subpart FF	
FF 1	FF 1
FF 2	FF 2
FF 3	FF 3
FF 4	FF 4
FF 5	FF 5
FF 6	FF 6
FF 7	FF 7
FF 8	FF 8
FF 9	FF 9
FF 10	FF 10
FF 11	FF 11
FF 12	FF 12
FF 13	FF 13
FF 14	FF 14
FF 15	FF 15
FF 16	FF 16
FF 17	FF 17
FF 18	FF 18
FF 19	FF 19

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart FG	
FG 1	FG 1
FG 2	FG 2
FG 3	FG 3
FG 4	FG 4
FG 5	FG 5
FG 6	FG 6
FG 7	FG 7
FG 8	FG 8
FG 9	FG 9
FG 10	FG 10
Subpart FH	
FH 1	FH 1
FH 2	FH 2
FH 3	FH 3
FH 4	FH 4
FH 5	FH 5
FH 6	FH 6
FH 7	FH 7
FH 8	FH 8
Subpart FZ	
FZ 1	FZ 1
FZ 2	FZ 2
PART G	
Subpart GB	
GB 1	GB 1
Subpart GC	
GC 1	GC 1
GC 2	GC 2
GC 3	GC 3
GC 4	GC 4
GC 5	GC 5
GC 6	GC 6
GC 7	GC 7
GC 8	GC 8
GC 9	GC 9
GC 10	GC 10
GC 11A	GC 11(3)
GC 11B	GC 11(4)
GC 12	GC 12
GC 14	GC 14
GC 14A	GC 14A

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
GC 14B	GC 14B
GC 14C	GC 14C
GC 14D	GC 14D
GC 14E	GC 14E
GC 14F	GC 14F
GC 15	GC 15
GC 16	GC 16
GC 17	GC 17
GC 18	GC 18
GC 19	GC 19
GC 20	GC 20
GC 21	GC 21
GC 22	GC 22
GC 23	GC 23
GC 24	GC 24
GC 25	GC 25
GC 26	GC 26
GC 27	GC 27
GC 28	GC 28
Subpart GD	
GD 1	GD 1
GD 2	GD 2
GD 3	GD 3
GD 4	GD 4
GD 5	GD 5
GD 6	GD 6
GD 7	GD 7
GD 8	GD 8
GD 9	GD 9
GD 10	GD 10
GD 11	GD 11
GD 12	GD 12(1), (1A)
GD 12A	EO 4(12)
GD 12B	GD 12(2)
GD 13	GD 13
GD 14	CG 23(5), (6)
GD 15	DL 1(1)
Subpart GE	
GE 1	GE 1
Subpart GZ	
GZ 1	GZ 1

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
PART H	
Subpart HB	
HB 1	HB 1
HB 2	HB 2
Subpart HC	
HC 1	HC 1
Subpart HD	
HD 1	HD 1
Subpart HE	
HE 1	HE 1
HE 2	HE 2
Subpart HF	
HF 1	HF 1
HF 2	HF 2
Subpart HG	
HG 1	HG 1
HG 2	HG 2
HG 3	HG 3
HG 4	HG 4
HG 5	HG 5
HG 6	HG 6
HG 7	HG 7
HG 8	HG 8
HG 9	HG 9
HG 10	HG 10
HG 11	HG 11
HG 12	HG 12
HG 13	HG 13
HG 14	HG 14
HG 14A	HG 14A
HG 15	HG 15
HG 16	HG 16
HG 17	HG 17
HG 18	HG 18
Subpart HH	
HH 1	HH 1
HH 1A	HH 1A
HH 2	HH 2
HH 3	HH 3
HH 3A	HH 3A
HH 3B	HH 3B

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
HH 3C	HH 3C
HH 3D	HH 3D
HH 3E	HH 3E
HH 3F	HH 3F
HH 4	HH 4
HH 5	HH 5
HH 6	HH 6
HH 7	HH 7
HH 8	HH 8
Subpart HI	
HI 1	HI 1
HI 1A	HI 1A
HI 3	HI 3
HI 4	HI 4
HI 5	HI 5
Subpart HJ	
HJ 1	HJ 1
Subpart HK	
HK 1	HK 1
HK 2	HK 2
HK 3	HK 3
HK 4	HK 4
HK 5	HK 5
HK 6	HK 6
HK 7	HK 7
HK 8	HK 8
HK 9	HK 9
HK 10	HK 10
HK 11	HK 11
HK 12	HK 12
HK 13	HK 13
HK 14	HK 14
HK 16	HK 16
HK 17	HK 17
HK 18	HK 18
HK 19	HK 19
HK 20	HK 20
HK 21	HK 21
HK 22	HK 22
HK 23	HK 23
HK 24	HK 24
HK 25	HK 25

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
HK 26	HK 26
Subpart HZ	
HZ 1	HZ 1
HZ 2	HZ 2
PART I	
Subpart ID	
ID 1	ID 1
Subpart IE	
IE 1	IE 1
IE 2	IE 2
IE 3	IE 3
IE 4	IE 4
Subpart IF	
IF 1	IF 1
IF 2	IF 2
IF 3	IF 3
IF 4	IF 4
IF 5	IF 5
IF 6	IF 6
IF 7	IF 7
Subpart IG	
IG 1	IG 1
IG 2	IG 2
IG 3	IG 3
IG 4	IG 4
IG 5	IG 5
IG 6	IG 6
IG 7	IG 7
IG 8	IG 8
IG 9	IG 9
IG 10	IG 10
Subpart IH	
IH 1	IH 1
IH 2	IH 2
IH 3	IH 3
IH 4	IH 4
IH 5	IH 5
Subpart II	
II 1	II 1
II 2	II 2

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
II 3	II 3
Subpart IZ	
IZ 1	IZ 1
IZ 2	IZ 2
IZ 3	IZ 3
IZ 4	IZ 4
IZ 5	IZ 5
IZ 6	IZ 6
IZ 7	IZ 7
PART K	
Subpart KB	
KB 1	KB 1
KB 2	KB 2
KB 3	KB 3
Subpart KC	
KC 1	KC 1
KC 2	KC 2
KC 3	KC 3
KC 4	KC 4
KC 5	KC 5
Subpart KD	
KD A1	KD A1
KD 1	KD 1
KD 1A	KD 1A
KD 2	KD 2
KD 2AA	KD 2AA
KD 2AB	KD 2AB
KD 2A	KD 2A
KD 3	KD 3
KD 3A	KD 3A
KD 3B	KD 3B
KD 4	KD 4
KD 5	KD 5
KD 5B	KD 5B
KD 6	KD 6
KD 7	KD 7
KD 8	KD 8
KD 9	KD 9
Subpart KE	
KE 1	KE 1

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart KF	
KF 3	KF 3
Subpart KG	
KG 1	KG 1
Subpart KH	
KH 1	KH 1
KH 2	KH 2
Subpart KZ	
KZ 1	KZ 1
KZ 2	KZ 2
KZ 3	KZ 3
PART L	
Subpart LB	
LB 1	LB 1
LB 1A	LB 1A
LB 2	LB 2
Subpart LC	
LC 1	LC 1
LC 1A	LC 1A
LC 2	LC 2
LC 3	LC 3
LC 4	LC 4
LC 5	LC 5
LC 8	LC 8
LC 9	LC 9
LC 10	LC 10
LC 11	LC 11
LC 12	LC 12
LC 13	LC 13
LC 14	LC 14
LC 14A	LC 14A
LC 15	LC 15
LC 16	LC 16
Subpart LD	
LD 1	LD 1
LD 2	LD 2
LD 3	LD 3
LD 6	LD 6
LD 7	LD 7
LD 8	LD 8
LD 9	LD 9

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart LE	
LE 1	LE 1
LE 2	LE 2
LE 3	LE 3
LE 4	EQ 1
Subpart LF	
LF 1	LF 1
LF 2	LF 2
LF 3	LF 3
LF 4	LF 4
LF 5	LF 5
LF 6	LF 6
LF 7	LF 7
Subpart LG	
LG 1	LG 1
PART M	
Subpart MB	
MB 1A	MB 1A
MB 2	MB 2
MB 2AA	MB 2AA
MB 2AB	MB 2AB
MB 2A	MB 2A
MB 2B	MB 2B
MB 3	MB 3
MB 4	MB 4
MB 5	MB 5
MB 5A	MB 5A
MB 6	MB 6
MB 7	MB 7
MB 8	MB 8
MB 9	MB 9
MB 9A	MB 9A
MB 10	MB 10
MB 11	MB 11
MB 12	MB 12
Subpart MC	
MC 1	MC 1
MC 2	MC 2
MC 3	MC 3

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart MD	
MD 1	MD 1
MD 2	MD 2
MD 2A	MD 2A
MD 3	MD 3
MD 4	MD 4
Subpart ME	
ME 1	ME 1
ME 2	ME 2
ME 3	ME 3
ME 4	ME 4
ME 5	ME 5
ME 6	ME 6
ME 7	ME 7
ME 8	ME 8
ME 9	ME 9
ME 10	ME 10
ME 11	ME 11
ME 12	ME 12
ME 13	ME 13
ME 14	ME 14
ME 15	ME 15
ME 16	ME 16
ME 17	ME 17
ME 18	ME 18
ME 19	ME 19
ME 19A	ME 19A
ME 20	ME 20
ME 21	ME 21
ME 22	ME 22
ME 23	ME 23
ME 24	ME 24
ME 25	ME 25
ME 26	ME 26
ME 27	ME 27
ME 28	ME 28
ME 29	ME 29
ME 30	ME 30
ME 31	ME 31
ME 32	ME 32
ME 33	ME 33
ME 34	ME 34
ME 35	ME 35

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
ME 36	ME 36
ME 37	ME 37
ME 38	ME 38
ME 39	ME 39
ME 40	ME 40
ME 41	ME 41
Subpart MF	
MF 1	MF 1
MF 2	MF 2
MF 3	MF 3
MF 4	MF 4
MF 5	MF 5
MF 6	MF 6
MF 7	MF 7
MF 8	MF 8
MF 9	MF 9
MF 10	MF 10
MF 11	MF 11
MF 12	MF 12
MF 13	MF 13
MF 14	MF 14
MF 15	MF 15
MF 16	MF 16
Subpart MG	
MG 1	MG 1
MG 2	MG 2
MG 3	MG 3
MG 4	MG 4
MG 5	MG 5
MG 6	MG 6
MG 7	MG 7
MG 8	MG 8
MG 9	MG 9
MG 10	MG 10
MG 11	MG 11
MG 12	MG 12
MG 13	MG 13
MG 14	MG 14
MG 15	MG 15
MG 16	MG 16
MG 16A	MG 16A
MG 17	MG 17

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart MH	
MH 1	
Subpart MI	
MI 1	MI 1
MI 2	MI 2
MI 3	MI 3
MI 4	MI 4
MI 5	MI 5
MI 6	MI 6
MI 7	MI 7
MI 8	MI 8
MI 9	MI 9
MI 10	MI 10
MI 11	MI 11
MI 12	MI 12
MI 13	MI 13
MI 14	MI 14
MI 15	MI 15
MI 16	MI 16
MI 17	MI 17
MI 18	MI 18
MI 19	MI 19
MI 20	MI 20
MI 21	MI 21
MI 22	MI 22
Subpart MJ	
MJ 1	MJ 1
MJ 2	MJ 2
MJ 3	MJ 3
MJ 4	MJ 4
MJ 5	MJ 5
MJ 6	MJ 6
MJ 7	MJ 7
MJ 8	MJ 8
Subpart MZ	
MZ 1	MZ 1
MZ 2	MZ 2
MZ 3	MZ 3
MZ 4	MZ 4
MZ 5	MZ 5
MZ 6	MZ 6
MZ 7	MZ 7

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
PART N	
Subpart NB	
NB 1	NB 1
Subpart NC	
NC 1	NC 1
NC 2	NC 2
NC 3	NC 3
NC 4	NC 4
NC 5	NC 5
NC 6	NC 6
NC 7	NC 7
NC 8	NC 8
NC 8A	NC 8A
NC 9	NC 9
NC 10	NC 10
NC 11	NC 11
NC 12	NC 12
NC 12A	NC 12A
NC 13	NC 13
NC 14	NC 14
NC 15	NC 15
NC 16	NC 16
NC 17	NC 17
NC 18	NC 18
NC 19	NC 19
NC 20	NC 20
NC 21	NC 21
Subpart ND	
ND 1	ND 1
ND 1A	CI 3(1), CI 11(1)
ND 1B	CI 11
ND 1C	CI 3(6), (8A)
ND 1D	CI 3(2)
ND 1E	CI 3(3)–(5)
ND 1F	CI 6
ND 1G	OB 1 “prescribed interest”
ND 1H	CI 3(8), (8A)
ND 1I	CI 3(7), (8)
ND 1J	CI 3(9), (9A)
ND 1K	CI 3(10), (10A)
ND 1L	CI 3(11)
ND 1M	OB 1 “identical goods”
ND 1N	CI 2(6)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
ND 1O	CI 2(5)
ND 1P	CI 2(6A), (7)
ND 1Q	CI 5
ND 1R	CI 7
ND 1S	CI 4(1)(a)
ND 1T	CI 4(1)
ND 1U	CI 4(1)(b), (2), (3)
ND 1V	CI 4(1)(c)
ND 1W	CI 8, CI 10
ND 2	ND 2
ND 3	ND 3
ND 4	ND 4
ND 5	ND 5
ND 5A	ND 5A
ND 6	ND 6
ND 7	ND 7
ND 7A	ND 7A
ND 8	ND 8
ND 9	ND 9
ND 10	ND 10
ND 11	ND 11
ND 12	ND 12
ND 13	ND 13
ND 14	ND 14
ND 15	ND 15
ND 16	ND 16
Subpart NE	
NE 1	NE 1
NE 2	NE 2
NE 2AA	NE 2AA
NE 2A	NE 2A
NE 3	NE 3
NE 4	NE 4
NE 5	NE 5
NE 6	NE 6
NE 7	NE 7
Subpart NEA	
NEA 1	NEA 1
Subpart NF	
NF 1	NF 1
NF 2	NF 2
NF 2A	NF 2A

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
NF 2B	NF 2B
NF 2C	NF 2C
NF 2D	NF 2D
NF 3	NF 3
NF 4	NF 4
NF 5	NF 5
NF 6	NF 6
NF 7	NF 7
NF 8	NF 8
NF 9	NF 9
NF 10	NF 10
NF 11	NF 11
NF 12	NF 12
NF 13	NF 13
Subpart NG	
NG 1	NG 1
NG 2	NG 2
NG 3	NG 3
NG 4	NG 4
NG 5	NG 5
NG 6	NG 6
NG 7	NG 7
NG 8	NG 8
NG 9	NG 9
NG 10	NG 10
NG 11	NG 11
NG 12	NG 12
NG 13	NG 13
NG 14	NG 14
NG 15	NG 15
NG 16	NG 16
NG 16A	NG 16A
NG 17	NG 17
Subpart NH	
NH 1	NH 1
NH 2	NH 2
NH 3	NH 3
NH 4	NH 4
NH 5	NH 5
NH 6	NH 6
NH 7	NH 7

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
Subpart NZ	
NZ 1	NZ 1
PART O	
Subpart OB	
OB 1	OB 1
OB 2	OB 2
OB 3	OB 3
OB 6	OB 6, OZ 1(3)
Subpart OC	
OC 1	OC 1
OC 3	OC 3
OC 4	OC 4
Subpart OD	
OD 1	OD 1
OD 2	OD 2
OD 3	OD 3
OD 4	OD 4
OD 5	OD 5
OD 5A	OD 5A
OD 5B	OD 5B
OD 6	OD 6
OD 7	OD 7
OD 8	OD 8
OD 9	CG 3(a), OB 1 “nominee”, “relative” (b), OB 3(2), OD 1(2)(a), OD 3(3)(b), OD 4(3)(b), OD 7(2)(a), OD 8(5)
Subpart OE	
OE 1	OE 1
OE 2	OE 2
OE 4	OE 4
OE 5	OE 5
OE 7	OE 7
OE 8	OE 8
Subpart OF	
OF 1	OF 1
OF 2	OF 2
PART Y	
Subpart YA	
YA 1	YB 3
YA 2	YB 1
YA 3	YB 5(4), (5)

Part B—*continued*

Provision in Income Tax Act 2002	Corresponding provision in Income Tax Act 1994
YA 4	new
YA 5	new
YA 6	YB 6
SCHEDULES	
schedule 1	schedule 1
schedule 2	schedule 2
schedule 3	schedule 3
schedule 4	schedule 4
schedule 5	schedule 5
schedule 6	schedule 6
schedule 7	schedule 7
schedule 8	schedule 8
schedule 9	schedule 9
schedule 10	schedule 10
schedule 11	schedule 11
schedule 12	schedule 12
schedule 13	schedule 13
schedule 14	schedule 14
schedule 15	schedule 15
schedule 16	schedule 16
schedule 17	schedule 17
schedule 18	schedule 18
schedule 19	schedule 19
schedule 20	schedules 21, 22
schedule 21	schedule 20
schedule 22	schedule 20
schedule 23	schedule 23

Part C
New provisions in Tax Administration Act 1994:
corresponding provisions in Income Tax Act 1994

New provision in Tax Administration Act 1994	Corresponding provision in Income Tax Act 1994
14	OB 1 “notice”
14A	OB 1 “notice”
14B	new
44C	CJ 1(3), DO 4(5)
91(1A)	DM 7(2)
91AA	EF 1(3), (4)
91AB	EL 4(6)
91AC	EL 3A(2), (3), EL 4(7), (8), EL 8(2), (3)
91AD	EG 4(2), (6), (7)
91AE	EG 10(1)–(3), (5)
91AF	EG 10(4)
91AG	EG 10(6), (7)
91AH	EG 10(8), (9)
91AI	EG 14(2)(b)
91AJ	EG 11(6), (7)
91AK	EG 13, EG 14
92AAA	DL 1(10), (11)
108(3A)	CF 6(5)
113A	CF 2(8)(a)(i)
113B	CF 2(17)(d)