

EXPOSURE DRAFT EXPLANATORY MATERIAL

Taxation Administration Act 1953

Taxation Administration Regulations 2017

The *Taxation Administration Act 1953* (the Act) provides the administrative framework for the tax laws. This includes the collection and recovery of income tax and other liabilities, objections, reviews and appeals processes, charges and penalties, rulings and other tax administration matters.

Section 18 of the Act provides that the Governor-General may make regulations prescribing matters required or permitted by the Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to the Act.

The purpose of the *Taxation Administration Regulations 2017* (the Regulations) is to remake and improve the operation of the *Taxation Administration Regulations 1976* before they 'sunset'. The *Legislation Act 2003* provides that all legislative instruments, other than exempt instruments, progressively sunset according to the timetable in section 50 of that Act. Legislative instruments made in the 1970s that were registered on the Federal Register of Legislation on 1 January 2005, such as the *Taxation Administration Regulations 1976*, will be automatically repealed on 1 October 2017. Legislative instruments generally cease to have effect after 10 years unless their operation is extended such as by remaking the instrument.

The Regulations remake and improve the *Taxation Administration Regulations 1976* by repealing redundant provisions, simplifying language and restructuring provisions for ease of navigation. The key changes are:

- the structure of the Regulations has been changed from that used in the *Taxation Administration Regulations 1976* to follow the Act more closely; and
- the headings to Parts of the Regulations have been updated to state whether they relate to the Act or Schedule 1 to the Act; and
- expressions in sections that are made for the purpose of Schedule 1 to the Act take their meaning from the *Income Tax Assessment Act 1997*, rather than the Act. The effect of this is that a number of expressions that were duplicated from the *Income Tax Assessment Act 1997* have been removed; and
- certain provisions that deal with withholding payments to foreign residents have been restructured so that the provisions that prescribe what types of payments are covered are separate from the provisions for working out the amount of the payment.

These changes are not intended to affect the substantive meaning or operation of the provisions.

Further details of the Regulations are set out in [Attachment A](#).

Under certain sections of the Act, the Minister must be satisfied of particular matters before regulations can be made for the purposes of those sections. The Minister is satisfied of each of those matters.

The Regulations are a legislative instrument for the purposes of the *Legislation Act 2003*.

The Regulations commence on 1 October 2017.

Details of the Taxation Administration Regulations 2017

This attachment sets out further details of the *Taxation Administration Regulations 2017* (the Regulations). All references are to the Regulations unless otherwise stated. References to a ‘corresponding provision’ are to the corresponding provision in the *Taxation Administration Regulations 1976*, as identified by the finding table in Attachment B.

Changes of a minor or machinery nature, such as the increased use of headings and also references to ‘section’ rather than ‘regulation’ in accordance with modern drafting practice, are generally not specifically identified in this Attachment. Where changes are made that are intended to apply in a different way or require further explanation, these are identified and explained in this Attachment.

Part 1—Preliminary

Section 1

This section provides that the title of the Regulations is the *Taxation Administration Regulations 2017*.

Section 2

This section provides that the Regulations commence on 1 October 2017.

Section 3

This section provides that the Regulations are made under the *Taxation Administration Act 1953*.

Section 4

This section provides that each instrument that is specified in a Schedule to the Regulation is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to the Regulations has effect according to its terms.

Section 5

This section contains defined expressions used in the Regulations. As part of the remake of the Regulations a number of redundant definitions were repealed. Where an expression is defined in a later section in the Regulations, a ‘signpost’ has been added that states in which section that expression is defined, rather than replicating the expression. This is done where it improves the comprehensibility of that section.

All expressions in section 5 have the same meaning throughout the Regulations consistent with modern drafting practice. Because the Regulations use a number of

terms that are defined in other Acts, a number of expressions have been added so that the term has that meaning when used throughout the Regulations.

Headings to Parts in the Regulations

Headings to Parts throughout the Regulations have been updated to make it clear whether the Part relates to the Act or Schedule 1 to the Act. This is because expressions have a different meaning when used in Schedule 1 to the Act. Sections 25, 58, 63 and 66 ensure that expressions used in Parts 3, 4, 5 and 6 have the same meaning as in Schedule 1 to the Act. Accordingly, the headings to each Part have been updated to signpost how the sections in each Part should be interpreted. The headings also note the Chapter of Schedule 1 to the Act to which the Part relates, to assist readers in locating the relevant provisions.

Part 2—General administration (not relating to Schedule 1 to the Act)

Division 1—Preliminary

Section 6

This section sets out that paragraph 13(1)(b) of the *Legislation Act 2003* has effect in relation to Part 2. That paragraph provides that where an expression is used in an instrument it has the same meaning as in the enabling legislation in force from time to time. This is because sections 25, 58, 63 and 66 of the Regulations modify the operation of paragraph 13(1)(b) so that the expressions used in Parts 3, 4, 5 and 6 have the same meaning as in Schedule 1 to the Act, rather than the enabling legislation.

The effect of section 3AA of the Act is that an expression used in Schedule 1 to the Act has the same meaning as in the *Income Tax Assessment Act 1997*. This means that some expressions have a different meaning when used in Schedule 1 to when they are used in the Act other than in Schedule 1. To clarify that expressions used in the Regulations have the same meaning as the relevant expressions of the enabling legislation to which they relate, the section states that paragraph 13(1)(b) has an unmodified operation in relation to the expressions used in Part 2, and therefore the expressions used should be interpreted to have the same meaning as in the enabling legislation.

Division 2—Prosecutions and offences

Section 7

The section has been updated to refer to subsections 8C(1), 8D(1) or 8D(2) of the Act, rather than stating the matters or things the person mentioned in the section, refused or failed to do.

This section is remade in reliance on the power in section 18 of the Act to make regulations that are ‘necessary and convenient’ for the operation of the Act. The section deals with evidentiary certificates in respect of certain offences. Sections 8C and 8D of the Act establish offences for refusing or failing to do specified things

under a taxation law and refusing or failing to do specified things when attending before the Commissioner of Taxation (Commissioner) or another person pursuant to a taxation law. The ability of the Commissioner, a Second Commissioner or Deputy Commissioner to issue certificates that are prima facie evidence of the facts stated in the certificate is ‘necessary and convenient’ for the operation of the Act.

Sections 8 to 10

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Division 3—Departure from Australia

Section 11

The section replicates the corresponding provision in the *Taxation Administration Regulations 1976*, but updates the reference to the ‘Secretary of the Department of Foreign Affairs and Trade’ to ‘the Secretary of the Department administered by the Minister administering the *Diplomatic Privileges and Immunities Act 1967*’. This ensures that the regulations do not need to be updated in the future because of changes to Department names.

Sections 12 and 13

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Division 4—Service of documents

Division 4 is remade in reliance on the power in section 18 of the Act to make regulations that are ‘necessary and convenient’ for the operation of the Act. The Act contains provisions permitting or requiring the Commissioner to serve documents on (or provide documents to) persons in particular circumstances. As Division 4 deals with how service of those documents is to be effected (and related matters), it is necessary and convenient for the operation of the Act.

Section 14

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Section 15

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but the definition of ‘effective’, when used in relation to an address, has been moved from the definition section to section 15. Section 5 (definitions) now notes that effective has a meaning given by subsection 15(3).

Sections 16 to 19

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Division 5—Miscellaneous

Section 20

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Sections 21 and 22

Sections 21 and 22 are made in reliance on the power in section 18 of the Act to make regulations that are ‘necessary and convenient’ for the operation of the Act. The Act contains provisions setting out how a person is to discharge their tax-related liability. As the section deals with how a person is to pay the liability, including by requiring that it must be discharged in Australian currency, it is necessary and convenient for the operation of the Act.

Section 23

Section 23 is remade in reliance on the power in section 18 of the Act to make regulations that are ‘necessary and convenient’ for the operation of the Act. The Act contains provisions setting out the treatment of payments made to the Commissioner in relation to a tax-related liability. As the section deals with amounts that are to be deducted from a payment if the Commissioner has incurred postage expenses as a result of a deficiency or failure to pay postage on a postal item sent to the Commissioner, it is necessary and convenient for the operation of the Act.

Section 24

Section 24 is remade in reliance on the power in section 18 of the Act to make regulations that are ‘necessary and convenient’ for the operation of the Act. The Act contains provisions that require the Commissioner, a Second Commissioner or a Deputy Commissioner to sign documents, give authority or notices under taxation laws. As the section deals with when a signature of a Commissioner, a Second Commissioner or a Deputy Commissioner will be taken to be effective for the purpose of those documents, authorities or notices, it is necessary and convenient for the purposes of the Act.

Part 3—Income tax (Chapter 2 in Schedule 1 to the Act)

Division 1—Preliminary

Section 25

The section sets out that paragraph 13(1)(b) of the *Legislation Act 2003* has a modified operation in relation to Part 3 of the Regulations. Expressions used in that part have the same meaning as in Schedule 1 to the Act, rather than the enabling legislation. The remainder of section 13 of the *Legislation Act 2003* operates in relation to Part 3 without any modification.

The effect of section 3AA of the Act is that an expression used in Schedule 1 to the Act has the same meaning as in the *Income Tax Assessment Act 1997*. This means that some terms have a different meaning when used in Schedule 1 to when they are used in the Act other than in Schedule 1. To ensure that the Regulations use the same meaning as the relevant provisions of the enabling legislation to which they relate, it is necessary to modify the operation of paragraph 13(1)(b) so that expressions used in the sections in Part 3 are interpreted to have the same meaning as when they are used in Schedule 1 to the Act.

Section 26

This section simplifies a number of different provisions in the *Taxation Administration Regulations 1976* that deal with how amounts are to be rounded at various times for the purpose of PAYG withholding amount rules. As the same rounding rules were applied at each stage, they have been simplified into a single rounding rule. There is no change to the outcomes by applying a single rounding rule.

The single rounding rule applies to amounts that are dealt with, or worked out, under Divisions 2 and 3 of Part 3.

Division 2—Pay as you go (PAYG) withholding—Payments from which amounts must be withheld

Subdivision A—Payments for work or services

Section 27

The section has been updated to replace references to an individual that performs in a promotional activity, with references to ‘performing artist’, which is a defined term in the *Income Tax Assessment Act 1997*. The prescribed activities in which a performing artist may be engaged under a contract have been simplified. They now cover where the artist endorses or promotes goods or services, or where they appear or participate in an advertisement. To ensure that the section continues to have the same coverage, the exception where a person is engaged primarily because they are a sports person has been retained.

Subdivision B—Payments where TFN not quoted

Section 28

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Section 29

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Section 30

Subsection 38B(2) has been amended to clarify that the provision also applies where there is no actual payment, but only a deemed payment, as there may be under subsection 12-180(3) of the Act.

Subdivision C—Payments to foreign residents

Sections 31 to 33

The corresponding provisions that relate to setting the amount to withhold for Subdivision 12-FB of Schedule 1 to the Act have been moved into Division 3. This is so that the Regulations follow the structure of the Act, to assist readers in locating sections within the Regulations. These provisions now only prescribe kinds of payments for the purposes of paragraph 12-315(1)(b) of Schedule 1 to the Act. The kinds of payments that are prescribed are not intended to be affected by the amendments, and include payments for gaming junkets, entertainment or sports activities and construction and related activities.

Under paragraph 44B(3)(b) of the *Taxation Administration Regulations 1976*, a non-exhaustive list included some types of support staff that are within the meaning of ‘entertainment or sports activities’. That list has been removed to simplify and shorten the provision, making it more principle-based. However, its removal is not intended to affect the coverage of the provision, or imply that those support staff are no longer considered a part of an entertainment or sports activity. The list of support staff that were removed included:

- bodyguards; and
- choreographers; and
- coaches; and
- costume designers; and
- directors; and
- directors of photography; and
- doctors; and
- film editors; and
- hairdressers; and
- musical directors; and
- personal trainers; and

- physiotherapists; and
- producers; and
- production designers; and
- set designers; and
- sports psychologists; and
- the providers of any other similar services.

For the purposes of sections 31 to 33, the Minister is satisfied that each payment set out in those sections is a payment of a kind that could reasonably be related to assessable income of foreign residents, as is required by section 12-315 of Schedule 1 to the Act.

Subdivision D—Distributions of withholding MIT income

Section 34

The corresponding regulation in the *Taxation Administration Regulations 1976* was affected by a number of application provisions that were contained in amending regulations that have been repealed. Paragraph 7(2)(b) of the *Treasury (Spent and Redundant Instruments) Repeal Regulation 2013* preserves the operation of a number of application provisions that were repealed in that instrument. Those application provisions are intended to continue in relation to this section.

Division 3—Pay as you go (PAYG) withholding—Working out the amount to withhold

Subdivision A—Withholding amounts for Subdivisions 12-B, 12-C and 12-D

A note has been inserted to Subdivision A that explains the effect of sections 15-10 and 15-25 of Schedule 1 to the Act.

Section 35

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Subdivision B—Withholding amounts for Subdivision 12-E

Section 36

The words ‘of income’ that followed the word ‘payment’ have been removed from subsection 36(1) to clarify that the amount to be withheld is worked out by reference to the gross payment, and not just the part of the payment that relates to the ordinary or statutory income of the recipient.

A number of expressions from the *Income Tax Assessment Act 1997* were previously required to be duplicated in the corresponding provision in the *Taxation Administration Regulations 1976*. Because of the effect of section 25 it is no longer necessary to duplicate those expressions, so they have been removed.

Section 37 to 39

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Subdivision C—Withholding amounts for Subdivision 12-F

Section 40

This section sets out that the Subdivision applies to a part of a dividend in the same way as it does to a dividend to clarify its operation in these circumstances.

Sections 41 to 46

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Subdivision D—Withholding amounts for Subdivision 12-FA and 12-FAA

Sections 47 to 48

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Subdivision E—Withholding amounts for Subdivision 12-FB

Sections 49 to 52

These sections have been inserted as a result of the restructure of the former regulations 44A, 44B and 44C of the *Taxation Administration Regulations 1976*. These replicate the provisions that set the amount to withhold for Subdivision 12-FB of Schedule 1 to the Act, for kinds of payments that have been prescribed under Part 3, Division 2, Subdivision C. This is so that the Regulations follow the structure of the Act, to assist readers in locating sections within the Regulations.

Subdivision F—Withholding amounts for Subdivision 12-FC and 12-G

Sections 53 to 54

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Subdivision G—Declarations

Sections 55 to 57

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Part 4—Other taxes (Chapter 3 in Schedule 1 to the Act)

Division 1—Preliminary

Section 58

This section sets out that paragraph 13(1)(b) of the *Legislation Act 2003* has a modified operation in relation to Part 4 of the Regulations. Expressions used in that part have the same meaning as in Schedule 1 to the Act, rather than the enabling legislation. The remainder of section 13 of the *Legislation Act 2003* operates in relation to Part 4 with unmodified effect.

The effect of section 3AA of the Act is that an expression used in Schedule 1 to the Act has the same meaning as in the *Income Tax Assessment Act 1997*. This means that some terms have a different meaning when used in Schedule 1 to when they are used in the Act other than in Schedule 1. To ensure that the Regulations use the same meaning as the relevant provisions of the enabling legislation to which they relate, it is necessary to modify the operation of paragraph 13(1)(b) so that expressions used in the section in Part 4 are interpreted to have the same meaning as when they are used in Schedule 1 to the Act.

Division 2—Indirect Taxes

Sections 59 to 60

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

An example of the type of entity that is the subject of an international agreement referred to in subsection 59(2) is the Australian-American Educational Foundation, which was established under the Agreement between the Government of the Commonwealth of Australia and the Government of the United States of America for the financing of certain educational exchange programmes.

The text of the agreement is set out in Australian Treaty Series [1964] ATS 15.

Section 61

The words ‘worked out under subsection (3)’ have been inserted in subsection 61(2) to clarify that the amount to be refunded is worked out in accordance with subsection 61(3). This does not change the intended operation of the section.

Section 62

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Part 5—Generic rules (Chapter 4 in Schedule 1 to the Act)

Division 1—Preliminary

Section 63

This section sets out that paragraph 13(1)(b) of the *Legislation Act 2003* has a modified operation in relation to Part 5 of the Regulations. Expressions used in that Part have the same meaning as in Schedule 1 to the Act, rather than the enabling legislation. The remainder of section 13 of the *Legislation Act 2003* operates in relation to Part 5 with unmodified effect.

The effect of section 3AA of the Act is that an expression used in Schedule 1 to the Act has the same meaning as in the *Income Tax Assessment Act 1997*. Therefore some terms have a different meaning when used in Schedule 1 to when they are used in the Act other than in Schedule 1. To ensure that the Regulations use the same meaning as the relevant provisions of the enabling legislation to which they relate, it is necessary to modify the operation of paragraph 13(1)(b) so that expressions used in the section in Part 5 are interpreted to have the same meaning as when they are used in Schedule 1 to the Act.

Division 2—Estimates of liability

Sections 64 to 65

These sections replicate the corresponding provisions in the *Taxation Administration Regulations 1976*, but have been updated in accordance with modern drafting practice.

Part 6—Administration (Chapter 5 in Schedule 1 to the Act)

Division 1—Preliminary

Section 66

This section sets out that paragraph 13(1)(b) of the *Legislation Act 2003* has a modified operation in relation to Part 6 of the Regulations. Expressions used in that

Part have the same meaning as in Schedule 1 to the Act, rather than the enabling legislation. The remainder of section 13 of the *Legislation Act 2003* operates in relation to Part 6 with unmodified effect.

The effect of section 3AA of the Act is that an expression used in Schedule 1 to the Act has the same meaning as in the *Income Tax Assessment Act 1997*. This means that some terms have a different meaning when used in Schedule 1 to when they are used in the Act other than in Schedule 1. To ensure that the Regulations use the same meaning as the relevant provisions of the enabling legislation to which they relate, it is necessary to modify the operation of paragraph 13(1)(b) so that expressions used in Part 6 are interpreted to have the same meaning as when they are used in Schedule 1 to the Act.

Division 2—The Australian Taxation Office

Subdivision A—Powers to obtain information and evidence

Section 67

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Subdivision B—Confidentiality of taxpayer information

Section 68

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Division 3—Rulings

Sections 69

The section replicates the corresponding provisions in the *Taxation Administration Regulations 1976*, but has been updated in accordance with modern drafting practice.

Division 4—Record-keeping etc.

Section 70

The section has been updated to remove unnecessary references to the Agriculture Secretary, as this is included in section 398-5 of Schedule 1 to the Act.

Division 5—Verification system

Section 71

Because of the insertion of section 66, a subsection has now been removed that had the effect that expressions in the corresponding section in the *Taxation Administration Regulations 1976* took their meaning from the *Income Tax Assessment Act 1997*. The

expressions ABN, consolidated group, MEC group, member in relation to a consolidated or in relation to a MEC group, and supply continue to take their meaning from the *Income Tax Assessment Act 1997*.

Part 7—Transitional matters

Section 72

Subsection 72(1) ensures that things that were done under the *Taxation Administration Regulations 1976* are recognised as being done under the new Regulations. A thing will be recognised as being done under the old regulations where it was done for a particular purpose under the *Taxation Administration Regulations 1976* immediately before they were repealed, and the thing can be done for that purpose under the remade regulations.

Subsection 72(2) clarifies that a ‘thing being done’ is intended to be broad in scope, and includes, amongst other things, a reference to an election, a declaration, a certificate, a notice, an application, an order or a document being given, made or served. The matters covered by subsection 72(1) are not limited to those included in the list in subsection 72(2).

Section 73

Where a form has been approved under section 388-50 in Schedule 1 to the Act for the purposes of a provision of the *Taxation Administration Regulations 1976*, and the form could be approved for that purpose under this instrument, the form will continue to have effect as if it had been approved under the corresponding provision of this instrument. This ensures that forms do not have to be re-approved, and that any existing approved forms remain valid. Because the forms that have been approved for those purposes remain approved forms, there is no need for further transitional provisions.

Schedule 1—Prescribed forms and notices

Forms 1 to 3

Schedule 1 remakes the corresponding forms in the *Taxation Administration Regulations 1976*. They have been updated in accordance with modern drafting practice.

Schedule 2—Scale of expenses

Schedule 2 remakes the scale of expenses that can be paid by the Commissioner for attendance by an individual, before the Commissioner or a person authorised by the Commissioner. For payments that are based on the *High Court Rules 2004* the rates payable will be those in force on 1 October 2017.

Schedule 3—Repeals

Section 1

This section repeals the whole of the *Taxation Administration Regulations 1976*.

FINDING TABLES

As a result of some of the changes described above, it was necessary to renumber provisions in the Regulations. This explanatory statement includes finding tables to assist in identifying which provision in the Regulations corresponds to a provision in the old law that has been rewritten or consolidated, and vice versa.

References to the old law are to the *Taxation Administration Regulations 1976* unless otherwise specified. References to the new law are to the *Taxation Administration Regulations 2017* unless otherwise specified. In the finding table, in the Old Law column, ‘no equivalent’ means that this is a new provision that has no equivalent in the old law. In the ‘New Law’ column, ‘omitted’ means that the section from the old law has not been remade.

Finding Table – Old to New Law

<i>Old Law</i>	<i>New Law</i>
<i>Regulation in Taxation Administration Regulations 1976</i>	<i>Section in Taxation Administration Regulations 2017</i>
1	1
2	5
2A	Omitted
5	7
6	8
7	9
8	10
11	67
12A	15
12B	17
12C	16
12D	18
12E	19
12F	14
13	11

<i>Old Law</i>	<i>New Law</i>
14	12
15	13
17	20
18	21
19	22
21	23
21A	Omitted
21B	59
21C	60
21D	61
21E	62
22	26
23	26
27	56
28	55
29	Omitted
30	57
34	36
35	28
37	35
38	39
38A	29
38B	30
38C	37
38D	38
39	Omitted

<i>Old Law</i>	<i>New Law</i>
39A	44
39B	45
40	41
41	42
42	43
42A	47
42B	48
43	54
44	27
44A	31
44B	32
44C	33
44D	49
44DA	53
44E	34
45	24
46	64
47	65
47A	Omitted
48	68
60	Omitted
61	69
62	Omitted
63	Omitted
63A	70
64	71

<i>Old Law</i>	<i>New Law</i>
65	Omitted
Schedule 1	Schedule 1
Schedule 2	Schedule 2
No equivalent	Schedule 3
No equivalent	2
No equivalent	3
No equivalent	4
No equivalent	6
No equivalent	25
No equivalent	40
No equivalent	46
No equivalent	50
No equivalent	51
No equivalent	52
No equivalent	58
No equivalent	63
No equivalent	66
No equivalent	72
No equivalent	73

Finding Table – New to Old Law

<i>New Law</i>	<i>Old Law</i>
<i>Section in Taxation Administration Regulations 2017</i>	<i>Regulation in Taxation Administration Regulations 1976</i>
1	1
2	No equivalent
3	No equivalent
4	No equivalent
5	2
6	No equivalent
7	5
8	6
9	7
10	8
11	13
12	14
13	15
14	12F
15	12A
16	12C
17	12B
18	12D
19	12E
20	17
21	18
22	19
23	21
24	45

<i>New Law</i>	<i>Old Law</i>
25	No equivalent
26	22
26	23
27	44
28	35
29	38A
30	38B
31	44A
32	44B
33	44C
34	44E
35	37
36	34
37	38C
38	38D
39	38
40	No equivalent
41	40
42	41
43	42
44	39A
45	39B
46	No equivalent
47	42A
48	42B
49	44D

<i>New Law</i>	<i>Old Law</i>
50	No equivalent
51	No equivalent
52	No equivalent
53	44DA
54	43
55	28
56	27
57	30
58	No equivalent
59	21B
60	21C
61	21D
62	21E
63	No equivalent
64	46
65	47
66	No equivalent
67	11
68	48
69	61
70	63A
71	64
72	No equivalent
73	No equivalent
Schedule 1	Schedule 1
Schedule 2	Schedule 2

<i>New Law</i>	<i>Old Law</i>
Schedule 3	No equivalent
Omitted	2A
Omitted	21A
Omitted	29
Omitted	39
Omitted	47A
Omitted	60
Omitted	62
Omitted	63
Omitted	65