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of the Income Tax Assessment Act 1936 (Division 1A of the ITAA 1936), as in force at 30 June 2002, in determining whether an entity is a qualified person for the purposes of paragraphs 207 ...

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Income Tax Assessment Act 1997 - as amended by New Business Tax System (Consolidation) Act (No.1) 2002 (No. 68 of 2002), Schedule 1: • paragraph 707-110(2)(a) • section 707-115 • ...

INCOME TAX ASSESSMENT. No. 27 of 1936. An Act to ...

in force immediately prior to the commencement of this Act, and any Act relating to income tax which was in force prior to the commencement of the Acts so repealed, shall, subject to this ...

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TR 2001/8 - Australian Taxation Office

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98/1 - Australian Taxation Office

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Time limit for completion of assessments and reassessments 153.

Provided further that in case the assessment year in which the income was first assessable is the assessment year commencing on or after the 1st day of April, 2005 but before the 1st day of ...

Reopening / Reassessment - Under Income Tax Act

Background of Reassessment Assessment proceedings The Finance Act 2021 had substituted sections 147 to 151 with effect from April 1, 2021. Until 31-March-2021, the notice under section ...

Income Tax Assessment Act 1997 - Australian Taxation Office

Consolidation Reference Manual Worked example C3-3-230 C3: Losses Current at 2 December 2002 page 3 Income Tax Assessment Act 1997: • section 165-10 • section 165-12 • section 165 ...

Taxation Determination - Australian Taxation Office

Income Tax Assessment Act 1997. to whichever area of land you choose in addition to the land on which your dwelling is situated. However, subsection 118-120(2) specifies that the total of the ...

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Broadly, Division 7A of the Income Tax Assessment Act 1936 is a specific anti-avoidance measure designed to prevent private companies from making tax-free distributions of profits to ...

CHAPTER 52:01 INCOME TAX - burs.org.bw

An Act to consolidate and amend the law relating to the imposition, assessment and collection of tax on incomes. [Date of Commencement: 1st July, 1995.] PART I Preliminary (ss 1-2) 1. Short ...

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- A lender is in a jurisdiction where double tax treaties have been entered into with Australia; or
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INCOME-TAX ACT, 1961 - 2024 - Central Board of Direct Taxes

INCOME-TAX ACT, 1961* [43 OF 1961] [AS AMENDED BY FINANCE ACT, 2024 AND FINANCE (NO. 2) ACT, 2024] An Act to consolidate and amend the law relating to income-tax and super ...

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