

Table of legislation

Treaties, Conventions and other International Instruments

| | |
|--|-------|
| Australian–New Zealand Double Taxation Agreement | |
| (2010) | 107 |
| Art 13(5) | 103 |
| Art 13(7) | 103 |
| Council Directive (EU) 2016 | |
| Art 5 | 245 |
| First Protocol to the India–Singapore Tax Treaty of 1994 | |
| Art 3 | 226 |
| Hong Kong–New Zealand Double Taxation Agreement | |
| (2011) | 103 |
| Art 2(2) | 103 |
| India–France Double Taxation Agreement (1992) | 231 |
| India–Mauritius Double Taxation Agreement (1982) | 224–7 |
| Art 1 | 226 |
| Art 2 | 226 |
| Art 3 | 226 |
| Art 5 | 226 |
| Singapore–India Double Taxation Agreement (1994) | |
| Art 6 | 226 |

National Legislation

Australia

| | |
|------------------------------------|--------|
| Double Taxation Relief (Australia) | |
| Order 1972 | 103 |
| Double Taxation Relief (Australia) | |
| Order 1995 | 103 |
| Income Tax Assessment Act 1915 | |
| s 10 | 4, 113 |

| | |
|------------------------------------|---------------|
| Income Tax Assessment Act 1936 ... | 2, |
| | 126 |
| Div 6 | 126 |
| Pt IIIA | 2, 114 |
| Pt IVA | 23, 137 |
| s 6(1) | 116 |
| s 25A | 113, 115 |
| s 26(a) | 113 |
| s 26AAA | 113, 115, 131 |
| Income Tax Assessment Act | |
| 1997 | 116, 125, 138 |
| Div 40 | 124 |
| Div 114 | 126, 129 |
| Div 115 | 125, 127 |
| Div 121 | 138 |
| Div 125 | 137 |
| Div 130 | 118 |
| Div 134 | 118 |
| Div 149 | 126, 138 |
| Div 152 | 4, 128 |
| Div 855 | 116 |
| Pt 3.1 | 8, 114, 116 |
| Pt 3.3 | 8, 114, 116 |
| s 6-5 | 12 |
| s 6-5(3) | 24, 137 |
| s 102-5 | 127, 138 |
| s 102-10 | 138 |
| s 102-15 | 18, 132 |
| s 102-20 | 117 |
| s 103-20 | 130 |
| s 104-10 | 117, 126 |
| s 104-10(1) | 117 |
| s 104-10(3) | 118 |
| s 104-10(5) | 118 |
| s 104-10(6) | 118 |
| s 104-15 | 117 |
| s 104-20 | 118 |
| s 104-20(2) | 118 |
| s 104-20(3) | 118 |

| | | | |
|----------------------|---------------|----------------------|---------------------|
| s 104-20(5) | 118 | s 104-195 | 124 |
| s 104-25 | 118 | s 104-197 | 124 |
| s 104-25(1) | 118 | s 104-198 | 124 |
| s 104-25(2) | 119 | s 104-230 | 25–6, 124, 126, 138 |
| s 104-25(3) | 119 | s 104-230(6) | 124 |
| s 104-25(5)(a) | 119 | s 104-230(9) | 124 |
| s 104-30 | 119 | s 104-235 | 124 |
| s 104-35 | 119, 121 | s 104-500 | 124 |
| s 104-35(1) | 120 | s 104-505 | 124 |
| s 104-35(3) | 119 | s 104-510 | 124 |
| s 104-35(5)(c) | 119 | s 104-515 | 124 |
| s 104-35(5)(d) | 119 | s 104-520 | 124 |
| s 104-40 | 121 | s 104-525 | 124 |
| s 104-45 | 121 | s 104-535 | 124 |
| s 104-47 | 121 | s 106-5 | 126, 132 |
| s 104-55 | 121, 126 | s 108-5 | 124, 126 |
| s 104-55(5) | 121 | s 108-5(2) | 125 |
| s 104-60 | 121, 126 | s 108-10(1) | 132, 136 |
| s 104-65 | 121, 126 | s 108-10(2) | 136 |
| s 104-70 | 121, 126 | s 108-10(4) | 132 |
| s 104-70(1) | 122 | s 108-20 | 136 |
| s 104-71 | 122, 126 | s 108-20(2) | 136 |
| s 104-72 | 126 | s 108-20(4) | 136 |
| s 104-75 | 122, 126 | s 108-55 | 125 |
| s 104-75(5) | 122 | s 108-60 | 125 |
| s 104-80 | 122, 126 | s 108-70 | 125 |
| s 104-85 | 122, 126 | s 108-80 | 125 |
| s 104-90 | 123, 126 | s 110-25 | 14, 131 |
| s 104-95 | 123, 126 | s 110-40(2) | 14, 131 |
| s 104-100 | 123, 126 | s 110-55 | 132 |
| s 104-105 | 123, 126 | s 112-20 | 11, 132-3 |
| s 104-110 | 123 | s 112-30 | 132 |
| s 104-115 | 123 | s 112-35 | 132 |
| s 104-120 | 123 | s 115-10 | 14, 132 |
| s 104-125 | 123 | s 115-10(c) | 126 |
| s 104-130 | 123 | s 115-20 | 129 |
| s 104-135 | 123 | s 115-25 | 14, 132 |
| s 104-145 | 123 | s 115-25(3)(a) | 4, 115 |
| s 104-150 | 123 | s 115-40 | 137 |
| s 104-155 | 123 | s 115-100 | 4, 14, 132 |
| s 104-160 | 117, 123, 133 | s 115-100(b) | 127 |
| s 104-165 | 123, 133 | s 115-215 | 127 |
| s 104-170 | 124 | s 115-280 | 127 |
| s 104-175 | 124 | s 115-290 | 127 |
| s 104-180 | 124 | s 116-20 | 130 |
| s 104-182 | 124 | s 116-30 | 17, 130, 133 |
| s 104-185 | 124 | s 116-30(1) | 130 |
| s 104-190 | 124 | s 116-30(2) | 130 |

| | | | |
|--------------------------|----------------|--|----------|
| s 116-40 | 131 | s 855-30 | 13, 117 |
| s 116-45 | 131 | s 855-50 | 133 |
| s 116-50 | 131 | s 995-1 | 116-17 |
| s 116-55 | 131 | Sub-div 115-C | 14, 132 |
| s 116-60 | 131 | Sub-div 115-D | 14, 132 |
| s 118-5 | 125, 136 | Sub-div 118-B | 19, 134 |
| s 118-10 | 21, 135-6 | Sub-div 124-B | 136 |
| s 118-20 | 139 | Sub-div 124-C | 137 |
| s 118-24 | 125 | Sub-div 124-D | 137 |
| s 118-25 | 125 | Sub-div 124-E | 137 |
| s 118-37 | 125 | Sub-div 124-F | 137 |
| s 118-110 | 134 | Sub-div 124-G | 137 |
| s 118-110(1)(a) | 134 | Sub-div 124-H | 137 |
| s 118-115 | 134 | Sub-div 124-I | 137 |
| s 118-120 | 135 | Sub-div 124-J | 137 |
| s 118-145(2) | 135 | Sub-div 124-M | 137 |
| s 118-145(3) | 135 | Sub-div 124-N | 124, 137 |
| s 118-185 | 135 | Sub-div 126-A | 136 |
| s 118-190 | 20, 135 | Sub-div 126-B | 136 |
| s 118-195 | 133-4 | Sub-div 126-C | 136 |
| s 128-10 | 11, 133 | Sub-div 149-C | 126 |
| s 128-15 | 11, 133 | Sub-div 152-B | 122, 128 |
| s 128-15(4) item 1 | 133 | Sub-div 152-C | 122, 128 |
| s 128-15(4) item 3 | 133 | Sub-div 152-D | 129 |
| s 128-15(4) item 4 | 16, 133 | Sub-div 152-E | 124, 129 |
| s 149-15 | 126 | Sub-div 768-R | 116 |
| s 149-30 | 126 | Sub-div 960-M | 129 |
| s 149-70 | 126 | Income Tax Assessment Amendment (Capital Gains) Bill 1986 | 114 |
| s 152-15 | 128 | International Tax Agreements Act 1953 | 133 |
| s 152-40 | 128 | Migration Act 1958 | 117 |
| s 152-40(3) | 128 | Social Security Act 1991 | 117 |
| s 152-105(d) | 128 | Ch 2, E16 | 116 |
| s 152-110 | 128 | Tax Laws Amendment (2006 Measures No 4) Bill 2006 | 87 |
| s 152-125 | 128 | para 4.5 | 88 |
| s 152-205 | 129 | para 4.6 | 88 |
| s 152-210 | 129 | Taxation Laws Amendment Act (No 4) 1992 | 119 |
| s 152-305 | 129 | Taxation Laws Amendment Bill (No 4) 1992 | 120 |
| s 152-310 | 129 | Canada | |
| s 152-400 | 129 | Income Tax Act 1948 | 141, 143 |
| s 328-110 | 128 | c 52 | 141 |
| s 328-115 | 128 | s 127(1)(e) | 143 |
| s 768-915 | 117 | | |
| s 855-10 | 12, 14, 116-17 | | |
| s 855-20 | 12, 116 | | |
| s 855-20 item 3 | 13, 117 | | |
| s 855-20 item 4 | 117 | | |
| s 855-20 item 5 | 117 | | |
| s 855-25 | 13, 117 | | |

| | | |
|---|----------------------|------------------------|
| Income Tax Act 1970-71-72, c 63 | s 45(1)(c) | 165 |
| s 1 | s 46(1) | 21, 164 |
| s 117(1)(m) | s 46(3) | 164 |
| Income Tax Act, RSC 1952, c 148 | s 46(5) | 164 |
| s 32(1)(q) | s 53 | 158 |
| Income Tax Act, RSC 1985, c 1 (5 th Supp) | s 53(1)(f) | 161 |
| art 2 | s 54 | 153, 158-9, 161-2, 164 |
| para 121(g) | s 55(2) | 21-2, 161, 165 |
| Pt XIII | s 55(2.1) | 21 |
| s 2(1) | s 55(2.2) | 21 |
| s 2(3) | s 55(2.3) | 21 |
| s 2(3)(c) | s 55(2.4) | 21 |
| s 3(a) | s 55(2.5) | 21 |
| s 3(b) | s 55(3) | 21, 161, 165 |
| s 3(b)(i)(B) | s 55(3.01) | 21 |
| s 3(d) | s 55(3.02) | 21 |
| s 3.1 | s 55(3.1) | 21, 161, 165 |
| s 38 | s 55(3.2) | 21, 161, 165 |
| s 38(a) | s 55(3.3) | 21, 161, 165 |
| s 38(a.1) | s 56.4 | 154 |
| s 38(a.2) | s 69(1)(b)(ii) | 11, 17, 160 |
| s 38(b) | s 69(1)(c) | 11, 17, 160 |
| s 39(1)(a) | s 70(5)(a) | 11, 16, 160 |
| s 39(1)(b) | s 70(5)(b) | 160 |
| s 39(1)(c) | s 70(6) | 21, 161 |
| s 39(4) | s 70(9) | 161 |
| s 39(5) | s 70(9.31) | 161 |
| s 39(6) | s 73(1) | 21, 161 |
| s 40(1)(a) | s 73(1.01) | 161 |
| s 40(1)(a)(i) | s 73(3) | 161 |
| s 40(1)(a)(ii) | s 73(4) | 161 |
| s 40(1)(a)(iii) | s 73(4.1) | 161 |
| s 40(1)(b) | s 85 | 161 |
| s 40(2)(b) | s 85.1 | 161 |
| s 40(2)(f) | s 86 | 161 |
| s 40(2)(g)(i) | s 87 | 21, 161 |
| s 40(2)(g)(iii) | s 88 | 21, 161 |
| s 40(3.3) | s 96(1) | 155 |
| s 40(3.4) | s 97(2) | 161 |
| s 40(3.5) | s 98(3) | 21, 161 |
| s 41(1) | s 98(4) | 21, 161 |
| s 41(2)(a) | s 98(5) | 21, 161 |
| s 41(2)(b) | s 104(2) | 154 |
| s 44(1) | s 104(4) | 160 |
| s 44.1 | s 104(14) | 154 |
| s 45(1)(a) | s 104(18) | 154 |
| s 45(1)(b) | s 104(21) | 154 |
| | s 110.1 | 162 |

| | | | |
|-------------------------------------|-------------------------|-------------------------------------|-------------|
| s 110.6 | 26, 162 | Art 6 | 171 |
| s 111(1)(b) | 18, 156 | Art 7 | 171 |
| s 111(1.1) | 18, 156 | Art 7(3) | 177 |
| s 111(2) | 156 | Art 8 | 171 |
| s 111(8) | 18, 156 | Art 16 | 173 |
| s 118.1 | 162 | Art 25 | 178 |
| s 128.1(1) | 160 | Art 27 | 175 |
| s 128.1(4)(b) | 160 | Art 74 | 177 |
| s 128.1(4)(b)(i) | 160 | Art 75 | 178 |
| s 128.1(4)(b)(ii) | 160 | Art 86 | 175 |
| s 212.1 | 22, 165 | Art 87 | 175 |
| s 248(1) | 13, 17, 143, 153–5 | Art 88 | 175 |
| s 248(1)(a) | 159 | Art 89 | 175 |
| s 248(1)(b)(i) | 159 | Art 90 | 175–6 |
| s 248(1)(b)(ii) | 159 | Art 91 | 175 |
| s 248(1)(b)(iii) | 159 | Art 92 | 175 |
| s 248(1)(b)(iv) | 159 | Art 93 | 175 |
| s 248(1)(c) | 159 | | |
| sub-div C | 8 | | |
| Income Tax Application Rules, RSC | | Implementation Regulations of the | |
| 1985, c 2 (5 th Supp) | | Individual Income Tax Law | |
| s 26(3) | 159 | 1994 | 171 |
| Income War Tax Act 1917 | 141, 143 | Art 2 | 11–12, 171 |
| c 28 | 141 | Art 3 | 11–12, 171 |
| s 3(1) | 141 | Art 8(9) | 173 |
| s 3(1)(f) | 143 | Art 19 | 176 |
| | | Art 20 | 176 |
| | | Art 22 | 176 |
| | | Individual Income Tax Law 1980 | 6, |
| | | 26, 170, 172–3, 176–7 | |
| China | | Art 1, para 1 | 11–12, 171 |
| Enterprise Income Tax Law 2007 | 6, | Art 1, para 2 | 11, 171 |
| 13, 26, 171–3, 175, 182–4, 188, | | Art 2(9) | 9, 173, 194 |
| 190–2, 195 | | Art 3(5) | 175 |
| Art 2, para 2 | 171 | Art 4 | 176 |
| Art 2, para 3 | 171 | Art 5 | 176 |
| Art 3 | 171 | Art 6, para 1(5) | 176 |
| Art 4 | 175 | | |
| Art 4, para 2 | 175 | | |
| Art 6(3) | 9, 173, 194 | | |
| Art 27 | 175–6 | | |
| Art 28 | 175 | | |
| Art 47 | 190 | | |
| Implementing Regulations of the | | India | |
| Enterprise Income Tax Law | | Civil Procedure Code O 30 r 9 | 205 |
| 2007 | 6, 171, 173, 175–6, 195 | Constitution | 214 |
| Art 3, para 1 | 171 | Art 246 | 214 |
| Art 3, para 2 | 171 | Art 246(3) | 214 |
| Art 4 | 171 | List I(82) of sch 7 | 214 |
| Art 5 | 171 | List II(46) of sch 7 | 214 |
| | | Direct Taxes Code Bill 2009 | 233–4 |
| | | Ch X | 6, 233 |
| | | Estate (Amendment) Act 1985 | 199 |
| | | Estate Duty Act 1953 | 199 |

| | | | |
|-----------------------------------|--------------------------------------|--|----------------|
| Finance (No 3) Act 1956 | 5, 202 | s 10(38) | 15, 209 |
| s 4 | 202 | s 45 | 5, 212 |
| Finance Act 1972 | | s 45(1) | 212 |
| s 3(a) | 213 | s 45(2) | 215 |
| Finance Act 1987 | 6, 203 | s 45(3) | 215 |
| s 3(e) | 204 | s 45(4) | 215 |
| s 45 | 205 | s 47 | 215 |
| s 55 | 216 | s 47(iii) | 215 |
| Finance (No 2) Act 2004 | 214 | s 47(iv) | 215 |
| Finance Act 2007 | 213 | s 47(v) | 215 |
| s 3(d) | 214 | s 47(via) | 216 |
| Finance Act 2012 | 216, 221, 229–30 | s 47(vic) | 216 |
| s 50D | 216 | s 48 | 14, 19, 216–19 |
| s 112(1)(c) | 218 | s 50 | 206 |
| Finance Act 2013 | | s 50C | 217 |
| s 31 | 220 | s 50D | 216 |
| Finance (No 2) Act 2014 | 223 | s 54 | 221–2 |
| Finance Act 2015 | | s 54(1) | 222 |
| Explanation 7(i) | 232 | s 54B | 221–2 |
| s 5 | 231 | s 54D | 221–2 |
| s 13 | 232 | s 54EA | 222 |
| s 14 | 232 | s 54EB | 222 |
| s 76 | 232 | s 54EC | 221–2 |
| Finance Act 2017 | 212, 218, 232 | s 54F | 221 |
| Financial Services Act 2007 | 225 | s 54G | 221 |
| s 71 | 225 | s 54GB | 221 |
| Income-tax Act 1922 | 5, 196 | s 55(2)(aa) | 216 |
| s 2(4A) | 197 | s 56(2)(vii) | 215 |
| s 12B | 197, 201–2 | s 56(2)(vii)(a) | 215 |
| s 12B(1)–(4) | 197 | s 70(2) | 219 |
| s 17(6) | 198 | s 70(3) | 219 |
| s 17(7) | 198 | s 71(3) | 219 |
| Income-tax Act 1961 ... | 196, 202, 205, 209, 212, 215, 219 | s 74(1)(a) | 219 |
| Ch X-A | 227 | s 74(1)(b) | 219 |
| Ch XX-A | 217 | s 74(2) | 219 |
| Ch XX-C | 217 | s 90(2) | 219 |
| s 2(14) | 212–13, 223, 229 | s 111A | 206 |
| s 2(24) | 212 | s 112 | 206, 208, 218 |
| s 2(24)(vi) | 212 | s 112(1)(c) | 218 |
| s 2(47) | 212, 214, 229 | s 115AD | 13, 219 |
| s 2(47)(i)–(iv) | 215 | s 115QA | 220 |
| s 9(1) | 231 | Income-tax and Business Profits Tax (Amendment) Act 1948 | |
| s 9(1)(i) | 229 | s 5(a) | 197 |
| s 10(1A) | 214 | Taxation Laws (Amendment and Miscellaneous Provisions) Act, 1986 | 206, 214 |
| s 10(34A) | 220 | s 2 | 206 |
| s 10(37) | 209, 214, 232 | | |
| s 10(37A) | 209 | | |

| | | | |
|--|-----------------------------|------------------------|---------------------|
| s 2(ii) | 214 | Art 2.10(2) | 20, 249 |
| s 8 | 206 | Art 2.10a | 13, 241, 246, 248–9 |
| s 9 | 206 | Art 2.11a | 252 |
| Mauritius | | Art 2.12 | 250 |
| Mauritius Offshore Business Activities | | Art 2.13 | 264 |
| Act 1992 | 224–5 | Art 2.14 | 241 |
| s 94A | 226 | Art 2.14(3) | 241 |
| | | Art 3.1 | 242 |
| | | Art 3.110–3.123a | 249 |
| | | Art 3.123a | 242, 249–50 |
| | | Art 3.124–3.143 | 242 |
| | | Art 3.25–3.30a | 242 |
| | | Art 3.54 | 243 |
| | | Art 3.55–3.59 | 244 |
| | | Art 3.60 | 246 |
| | | Art 3.61 | 247 |
| | | Art 3.62–3.65 | 244 |
| | | Art 3.8 | 241 |
| | | Art 3.90–3.99a | 248 |
| | | Art 4.2–4.11 | 251 |
| | | Art 4.12(a) | 250 |
| | | Art 4.12(b) | 250 |
| | | Art 4.13 | 253 |
| | | Art 4.14 | 253 |
| | | Art 4.16(1)(d) | 254 |
| | | Art 4.16(1)(e) | 254 |
| | | Art 4.16(1)(h) | 255 |
| | | Art 4.17 | 254 |
| | | Art 4.17a | 254 |
| | | Art 4.17b | 254 |
| | | Art 4.17c | 254 |
| | | Art 4.22 | 254 |
| | | Art 4.25 | 258 |
| | | Art 4.39 | 254 |
| | | Art 4.39a | 254 |
| | | Art 4.39b | 254 |
| | | Art 4.39c | 254 |
| | | Art 4.41 | 254 |
| | | Art 4.42 | 255 |
| | | Art 4.42a | 255 |
| | | Art 4.43–4.46 | 253 |
| | | Art 4.53 | 252 |
| | | Art 5.1–5.18b | 262 |
| | | Art 5.19 | 262–3 |
| | | Art 5.20 | 262 |
| | | Art 5.21 | 262 |
| | | Art 5.22 | 262 |
| | | Art 5.23 | 262 |
| The Netherlands | | | |
| Corporate Income Tax Act 1969 | 17, | | |
| | 236, 273 | | |
| Art 6 | 253 | | |
| Art 14c(1) | 255 | | |
| Art 15c | 246 | | |
| Art 22 | 252–3 | | |
| Dividend Withholding Tax Act | 266 | | |
| Arts 1–17 | 266 | | |
| General Taxes Act | | | |
| Art 31 | 23 | | |
| Implementing Decree Personal | | | |
| Income Tax Act | | | |
| [Uitvoeringsbesluit | | | |
| inkomstenbelasting] 2001 | 257 | | |
| Implementing Rules Recovery Act | | | |
| [Uitvoeringsregeling | | | |
| Invorderingswet] 1990 | | | |
| Art 2 | 255 | | |
| Art 3 | 256 | | |
| Art 3a | 256 | | |
| Art 6d | 246 | | |
| Income Tax Decree 1941 | 240 | | |
| Inheritance and Gift Tax Act | | | |
| 1956 | 236, 273 | | |
| Art 1 | 11 | | |
| Personal Income Tax Act | | | |
| 1914 | 239–40 | | |
| Personal Income Tax Act 1964 | 65, | | |
| | 240–1, 252 | | |
| Personal Income Tax Act 2001 | 17, | | |
| | 65, 236, 240–1, 260–1, 266, | | |
| | 273, 276 | | |
| Art 2.3 | 241 | | |
| Art 2.4 | 241 | | |
| Art 2.8 | 255 | | |
| Art 2.9 | 255 | | |
| Art 2.10 | 13, 241, 246, 248–9 | | |

| | | | |
|---|------------------------------|---------------------|--------------|
| Art 6.1–6.39a | 242, 251 | Sch 1 | 291 |
| Art 7.1 | 266 | s BB 1 | 12 |
| Art 7.2 | 266 | s BC 2–BC 5 | 294 |
| Art 7.2(2)(a) | 13, 246–7 | s BD 1 | 294 |
| Art 7.2(2)(b) | 249 | s BD 1(4) | 291 |
| Art 7.2(2)(f) | 250 | s BD 1(5) | 291 |
| Art 7.2(4) | 250 | s BD 2 | 294 |
| Art 7.2(5) | 250 | s BD 3 | 294 |
| Art 7.2(6) | 247 | s BD 3(3) | 304 |
| Art 7.3 | 13, 246–7, 266 | s BD 4 | 294 |
| Art 7.4 | 13, 246–7, 266 | s BG 1 | 307 |
| Art 7.5 | 256, 266 | s CA 1(2) | 291 |
| Art 7.5(4) | 255 | s CB 1 | 291 |
| Art 7.5(5) | 255 | s CB 3 | 96, 299 |
| Art 7.5(7) | 255 | s CB 4 | 96, 296, 299 |
| Art 7.6 | 256, 266 | s CB 5 | 299 |
| Art 7.6(3) | 257 | s CB 6–CB 13 | 93, 106 |
| Art 7.7 | 265–6 | s CB 14 | 93, 106, 298 |
| Art 7.7(1) | 266 | s CB 15 | 93 |
| Art 7.8 | 248 | s CB 15B | 93 |
| Art 8.1–8.19 | 242, 251 | s CB 15C | 93 |
| Art 10.1–10.7a | 242 | s CB 16A | 93 |
| Recovery Act [Invorderingswet] 1990 | | s CB 16–CB 18 | 93, 306 |
| Art 25a | 246 | s CB 19–CB 23 | 93 |
| Art 25(8) | 255 | s CC 1B | 303 |
| Art 25(9) | 256 | s CE 9 | 302 |
| Art 25(11) | 256 | s CE 10 | 302 |
| Art 28(3) | 255–6 | s CQ 5 | 306 |
| Art 28(4) | 255–6 | s CQ 5(1)(d) | 305 |
| Wages Tax Act [Wet op de loonbelasting] 1964 | | s CQ 5(1)(e) | 305 |
| Art 12a | 254 | s DA 2(2) | 306 |
| | | s DA 2(3) | 306 |
| | | s DB 23 | 294 |
| | | s DB 26–DB 29 | 294 |
| | | s EB 2(3) | 106 |
| | | s EW 1(2)(a) | 303 |
| | | s EW 1(3)(b) | 305 |
| | | s EW 3 | 303 |
| | | s EX 1–EX 28 | 305 |
| | | s EX 44–EX 57 | 306 |
| | | s EX 68(1)(a) | 305 |
| | | s FB 1(2) | 293 |
| | | s FB 2 | 293 |
| | | s FB 3A | 293 |
| | | s FB 3–FB 21 | 293 |
| | | s FC 1–FC 8 | 293 |
| | | s IA 2–IA 4 | 294 |
| | | s IQ 1A–IQ 9 | 294 |
| New Zealand | | | |
| Administration Act 1969 | | | |
| s 77 | 293 | | |
| Goods and Services Tax Act 1986 | 282 | | |
| Income Tax Act 1976 | 285 | | |
| s 65(2)(e) | 295 | | |
| s 67(4) | 296 | | |
| Income Tax Act 1994 | 285 | | |
| Income Tax Act 2007 | 106, 285, 291, 294, 305–6 | | |
| Pt C | 12, 92, 291 | | |
| Pt FC | 293 | | |

| | | | |
|------------------------------------|--------------|-----------------------------------|------------------------------|
| s YA 1 | 292–3, 307 | South Africa | |
| s YD 1 | 291 | Estate Duty Act, 45 of 1955 | 310 |
| s YD 2 | 291 | Income Tax Act, 28 of 1914 | 4 |
| Subpt CB | 2, 5, 26, 94 | Income Tax Act, 58 of 1962 | 310, 315, 325, 327, 332, 334 |
| Subpt EW | 10, 28 | Pt III | 330 |
| Subpt EX | 28 | Pt V | 310 |
| Income Tax Amendment Bill (No 2) | | Sch 8 | 5, 315, 325, 327, 330, 332–3 |
| 1986 | 304 | Sch 8, para 1 | 317 |
| Land and Income Assessment Act | | Sch 8, para 2(1)(b) | 11–13, 316 |
| 1891 | 285 | Sch 8, para 2(2) | 11–13, 316 |
| Land and Income Assessment Act | | Sch 8, para 5 | 315 |
| 1900 | 298 | Sch 8, para 11 | 11, 17, 319 |
| s 59(2) | 298 | Sch 8, para 11(1)(g) | 320 |
| s 59(3) | 295 | Sch 8, para 12 | 319 |
| Land and Income Tax Act | | Sch 8, para 12A | 16, 319 |
| 1916 | 295, 298 | Sch 8, para 13 | 10 |
| s 85(c) | 295 | Sch 8, para 15 | 324 |
| Land and Income Tax Act 1923 ... | 298 | Sch 8, para 20 | 14, 315, 321 |
| s 79(c) | 295 | Sch 8, para 24 | 25, 317 |
| s 79(1)(c) | 296 | Sch 8, para 27 | 323 |
| Land and Income Tax Act | | Sch 8, para 30 | 25, 322 |
| 1954 | 295–6 | Sch 8, para 33 | 321 |
| s 88A | 295, 298 | Sch 8, para 35 | 14, 315 |
| s 88AA | 296 | Sch 8, para 44 | 327 |
| s 88(c) | 295, 297–8 | Sch 8, para 46 | 20 |
| Land and Income Tax Amendment | | Sch 8, para 53(2) | 315 |
| Bill 1973 | 296 | Sch 8, para 54 | 316 |
| s 9 | 296 | Sch 8, para 55 | 316 |
| Property (Relationships) Act | | Sch 8, para 60 | 316 |
| 1976 | 293 | Sch 8, para 62 | 316 |
| Pt 8 | 293 | Sch 8, para 68–71 | 325 |
| s 21–21C | 293 | Sch 8, para 80 | 18, 325 |
| s 25 | 293 | Sch 8, para 97 | 25, 323 |
| Property Speculation Act 1973 | 297 | Sch 8, Pt II | 18 |
| Resource Management Act | | Sch 8, Pt VII | 20, 315 |
| 1991 | 298 | s 2 | 326–7 |
| Tax Administration Act 1994 | 285 | s 22(8) | 320 |
| s 33 | 307 | s 26A | 315 |
| s 33A | 307 | s 80A–80L | 332 |
| Taxation (Bright-line Test for | | | |
| Residential Land) Act 2015 | 93 | United Kingdom | |
| s GB 52 | 94, 99 | Capital Gains Tax Act 1979 | 340 |
| s GB 52(1) | 94 | Corporation Tax Act 2009 | |
| Taxation Review Authorities Act | | s 1 | 348 |
| 1994 | | s 5 | 348 |
| s 18 | 299 | | |

| | | | |
|--|-----------------------|-----------------------|-------------|
| s 19 | 348 | s 14B–14H | 348 |
| Finance Act 1965 | 46 | s 16 | 18 |
| Finance Act 1968 | 339 | s 17 | 17, 352 |
| Finance Act 1982 | | s 18 | 352 |
| s 86 | 350 | s 21 | 348 |
| Finance Act 1988 | | s 21(1) | 348 |
| s 96 | 349 | s 22 | 348 |
| Finance Act 1989 | | s 35 | 349 |
| s 30 | 339 | s 44 | 350 |
| Finance Act 2008 | | s 58 | 21, 357 |
| Sch 3 | 343 | s 59 | 362 |
| s 6 | 340 | s 62 | 11, 17, 352 |
| s 7 | 343 | s 62(2) | 351 |
| Finance Act 2013 | | s 65(1) | 347 |
| s 206 | 359 | s 77 | 360 |
| Finance Act 2015 | | s 79B | 355 |
| Sch 7 | 348 | s 80 | 354 |
| Income Tax Act (Pitt's Act) 1799 | 1 | s 86 | 354, 361 |
| Income Tax Act (Addington's Act) | | s 87 | 354, 361 |
| 1803 | 1 | s 117 | 359 |
| Income Tax Act 1842 | 1–2 | s 126 | 21 |
| Income Tax Act 1918 | 143 | s 127 | 21, 358 |
| Income Tax Act 1945 | 344 | s 128–131 | 21 |
| Income Tax Act 2007 | | s 138 | 358 |
| s 714 | 360 | s 152 | 21, 358 |
| Income Tax (Trading and Other | | s 162 | 352 |
| Income) Act 2005 | | s 165 | 357 |
| s 619 | 360 | s 169H | 343, 351 |
| Taxation of Chargeable Gains Act | | s 169I | 343, 351 |
| 1992 | 7, 335, 340, 348, 352 | s 169I(2) | 343 |
| Ch II | 358 | s 169J–169S | 343, 351 |
| Ch IV | 347 | s 171 | 21, 358 |
| Pt II | 347 | s 185 | 354 |
| Pt IV | 13, 350 | s 187 | 354 |
| s 1 | 335 | s 222 | 348, 355 |
| s 1(2) | 347 | s 222(2) | 355 |
| s 2 | 12, 18, 351 | s 222(5) | 356 |
| s 3(4) | 21 | s 222(6) | 355 |
| s 8 | 17 | s 223 | 19, 355–6 |
| s 9 | 12, 25 | s 223(4) | 20 |
| s 10 | 12, 25, 348 | s 223A | 356 |
| s 10A | 353 | s 225 | 356 |
| s 10AA(4) | 353 | s 251 | 350 |
| s 10B | 348 | s 260 | 352, 357 |
| s 11 | 12, 25 | s 262 | 357 |
| s 12 | 12, 25, 348 | s 263 | 357 |
| s 13 | 12, 25, 354 | s 275–275C | 348 |
| s 14 | 12, 25 | Sch D, Case VII | 337, 339 |

| | | |
|---------------------------------------|-----------------------------|--------------------|
| USA | 26 USC § 1(h)(6)(A) | 377 |
| American Jobs Creation Act of 2004 | 26 USC § 1(h)(9) | 14, 377 |
| § 804(a)–(c) | 26 USC § 11 | 3, 11–12, 372, 387 |
| § 804(e) | 26 USC § 61 | 363, 372 |
| Constitution | 26 USC § 61(a)(3) | 366 |
| Art I | 26 USC § 102 | 372 |
| Art I, § 8, cl 1 | 26 USC § 121 | 20, 381 |
| Sixteen Amendment | 26 USC § 163 | 20 |
| Excise Act | 26 USC § 165(a) | 378 |
| Foreign Investment in Real Property | 26 USC § 165(c) | 378 |
| Tax Act of 1980 | 26 USC § 165(g) | 378 |
| Health Insurance Portability and | 26 USC § 165(h)(2) | 378 |
| Accountability Act of 1996 | 26 USC § 166(d)(1)(B) | 378 |
| § 511 | 26 USC § 311 | 382 |
| Heroes Earnings Assistance and Relief | 26 USC § 351 | 382 |
| Tax Act of 2008 | 26 USC § 351(b) | 382 |
| § 301(a) | 26 USC § 351(f) | 382 |
| Internal Revenue Code 1986 | 26 USC § 354 | 21, 384 |
| 369, 372–4, 378, 381 | 26 USC § 355 | 21, 383–4 |
| 26 CFR § 1.10–1(a) | 26 USC § 355(a)(1)(A) | 384 |
| 26 CFR § 1.1002–1(b) | 26 USC § 355(a)(1)(B) | 384 |
| 26 CFR § 1.1002–1(d) | 26 USC § 355(a)(1)(C) | 384 |
| 26 CFR § 1.1031(d)–1(e) | 26 USC § 355(b)(1)(A) | 384 |
| 26 CFR § 1.1033(a)–2(c)(2) | 26 USC § 355(b)(1)(B) | 384 |
| 26 CFR § 1.1041–1T | 26 USC § 355(b)(2)(D) | 384 |
| 26 CFR § 1.1041–1T(d) | 26 USC § 355(d) | 384 |
| 26 CFR § 1.1233–1(a)(1) | 26 USC § 355(e) | 384 |
| 26 CFR § 1.355–1(b) | 26 USC § 356 | 21, 383–5 |
| 26 CFR § 1.355–2(b) | 26 USC § 357 | 21, 384 |
| 26 CFR § 1.355–2(c) | 26 USC § 357(c) | 383 |
| 26 CFR § 1.355–2(d) | 26 USC § 358 | 21, 383–4 |
| 26 CFR § 1.355–3(b)(2)(iv) | 26 USC § 361 | 21, 384–5 |
| 26 CFR § 1.355–3(b)(3)(ii) | 26 USC § 362 | 21, 383–4 |
| 26 CFR § 1.368–1(a) | 26 USC § 362(d) | 383 |
| 26 CFR § 1.368–1(b) | 26 USC § 362(e) | 383 |
| 26 CFR § 1.368–1(d) | 26 USC § 362(e)(2) | 383 |
| 26 CFR § 1.368–1(d)(5) | 26 USC § 368 | 21, 384 |
| 26 CFR § 1.368–1(e) | 26 USC § 368(a) | 384–5 |
| 26 CFR § 1.368–1T(e)(2)(v) | 26 USC § 368(a)(1) | 385 |
| Ex (1) | 26 USC § 368(a)(1)(A) | 385 |
| 26 CFR § 1.752–6 | 26 USC § 368(a)(1)(B) | 385 |
| 26 CFR § 1.752–7 | 26 USC § 368(c) | 382, 384 |
| 26 USC | 26 USC § 401 | 364 |
| 26 USC § 1 | 26 USC § 408 | 364 |
| 26 USC § 1(h) | 26 USC § 465 | 388 |
| 26 USC § 1(h)(2) | 26 USC § 469 | 388 |
| 26 USC § 1(h)(5)(A) | 26 USC § 475 | 10, 28, 364, 374 |
| | 26 USC § 514 | 378 |

| | | | |
|-------------------------------|--------------------------|---|-----------------------------|
| 26 USC § 530 | 364 | 26 USC § 1222(7) | 375 |
| 26 USC § 631 | 378 | 26 USC § 1222(8) | 375 |
| 26 USC § 702(b) | 398 | 26 USC § 1231 | 378 |
| 26 USC § 721(a) | 383 | 26 USC § 1233 | 378 |
| 26 USC § 752 | 391–2 | 26 USC § 1234 | 378 |
| 26 USC § 817A | 10, 28, 364, 374 | 26 USC § 1234A | 378 |
| 26 USC § 865 | 13 | 26 USC § 1235 | 378 |
| 26 USC § 865(a)(2) | 373 | 26 USC § 1241 | 378 |
| 26 USC § 877 | 386 | 26 USC § 1244 | 378 |
| 26 USC § 877A | 386–7 | 26 USC § 1250 | 376–7 |
| 26 USC § 877A(a) | 387 | 26 USC § 1256 | 10, 28, 364, 374 |
| 26 USC § 877A(a)(2) | 387 | 26 USC § 1258 | 23, 370, 372, 393, 395 |
| 26 USC § 877A(a)(3) | 387 | 26 USC § 1258(c) | 395 |
| 26 USC § 897 | 13, 373 | 26 USC § 1259 | 23, 370, 372, 393, 395–6 |
| 26 USC § 901(k) | 389 | 26 USC § 1259(a)(1) | 396 |
| 26 USC § 1001 | 400 | 26 USC § 1259(b) | 395 |
| 26 USC § 1001(a) | 16, 369, 374 | 26 USC § 1259(c)(1)(A) | 396 |
| 26 USC § 1001(c) | 374 | 26 USC § 1260 .. | 23, 370, 372, 393, 395–7 |
| 26 USC § 1014 | 16, 25, 369, 373, 381 | 26 USC § 1260(b) | 397 |
| 26 USC § 1015 | 11, 17, 372 | 26 USC § 1296 | 10, 28, 364, 374 |
| 26 USC § 1031–1045 | 374, 378 | 26 USC § 6011 | 388 |
| 26 USC § 1031 | 21, 379, 381 | 26 USC § 6111 | 388 |
| 26 USC § 1032 | 383 | 26 USC § 6112 | 388 |
| 26 USC § 1033 | 21, 380–1 | 26 USC § 6662(b)(6) | 394 |
| 26 USC § 1033(a)(2) | 380 | 26 USC § 6662(i) | 394 |
| 26 USC § 1041 | 21, 380 | 26 USC § 7701 | 11–12, 372, 387 |
| 26 USC § 1044 | 381 | 26 USC § 7701(o) | 394 |
| 26 USC § 1045 | 381 | Revenue Act 1894 | 365, 367 |
| 26 USC § 1202 | 376 | Revenue Act 1913 | 2, 363, 365–6 |
| 26 USC § 1211 | 18, 375 | Revenue Act 1916 | 363, 366 |
| 26 USC § 1212(a)(1) | 377 | s 2(a) | 141 |
| 26 USC § 1221 | 373, 375 | Revenue Act 1917 | 363, 366 |
| 26 USC § 1221(a) | 377 | Revenue Act 1918 | 364, 366 |
| 26 USC § 1221(a)(1)–(8) | 377 | Revenue Act 1921 | 3, 366, 368 |
| 26 USC § 1222 | 373, 375, 378 | Tax Reduction and Reform Act of 2007 | |
| 26 USC § 1222(1) | 3, 373, 375 | § 1201 | 399 |
| 26 USC § 1222(2) | 3, 373, 375 | Tax Reform Act of 2014 | 400 |
| 26 USC § 1222(3) | 3, 373, 375 | | |
| 26 USC § 1222(4) | 3, 373, 375 | | |
| 26 USC § 1222(5) | 375 | | |
| 26 USC § 1222(6) | 375 | | |

