

GENERAL TABLE OF CONTENTS

	Page
Table of Contents	
Expanded Table of Contents	x
Highlights of 2014/2015 Tax Changes	1
Features	11
Chapter 1: Individuals	31
Chapter 2: Companies	49
Chapter 3: Mutual Concerns	71
Chapter 4: Partnerships and Limited Liability Partnerships (LLPs)	81
Chapter 5: Estates, Trusts, Beneficiaries, Settlements	99
Chapter 6: Basis of Assessment and Tax Accounting	119
Chapter 7: What is Included in Assessable Income?	143
Chapter 8: Exemptions and Exclusions from Assessable Income	239
Chapter 9: Business Deductions	289
Chapter 10: Non-Business Deductions	421
Chapter 11: Capital Allowances	445
Chapter 12: Non-Residents and Special Cases	519
Chapter 13: Investment Incentives	575
Chapter 14: The Administrative Provisions	755
Chapter 15: Tax Treaties—Double Taxation Relief	823
Chapter 16: Tax Avoidance and Tax Evasion	879
Chapter 17: Real Property Gains Tax	901
Chapter 18: Stamp Duty	925
Chapter 19: Goods and Services Tax (GST)	943
Abbreviations	965
Case Table	969
Section Finding List	979
Index	1,027