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Abbreviations

AAT	Administrative Appeals Tribunal
AC	Law Reports (Appeal Cases), from 1891
AITR	Australian and New Zealand Income Tax Reports
ALJR	Australian Law Journal Reports
All ER	All England Law Reports, from 1936
All ER Rep	All England Law Reports Reprint, 1558–1935
ALR	Australian Law Reports
App Cas	Appeal Cases
Art	Article
ATC	Australian Tax Cases (CCH)
ATD	Australian Tax Decisions, 1930–1969
ATL	Australian Taxation Law
ATR	Australian Tax Reports
Bd of Rev	Board of Review
BTC	British Tax Cases
C of T	Commissioner of Taxes
Ch	Law Reports, Chancery Division, from 1891 (England)
Ch D	Law Reports, Chancery Division, 1875–1890 (England)
CIR (NZ)	Commissioner of Inland Revenue (New Zealand)
CJ	Chief Justice
CLR	Commonwealth Law Reports, from 1904
Commr of IR (NZ)	Commissioner of Inland Revenue (New Zealand)
CTBR (NS)	Commonwealth Taxation Board of Review Decisions (New Series)
CTBR (OS)	Commonwealth Taxation Board of Review Decisions (Old Series)
DFC of T	Deputy Federal Commissioner of Taxation
Div	Division
ER	English Reports, 1220–1865
FC of T	Federal Commissioner of Taxation
FCR	Federal Court Reports
Fed Ct	Federal Court
FLC	Family Law Cases (CCH)
FLR	Federal Law Reports
H&N	Hurlstone & Norman, 1856–1862 (England)
H Ct	High Court
HL	House of Lords
IRC	Inland Revenue Commissioners
IR Commrs	Inland Revenue Commissioners
J, JJ	Justice, Justices
KB	Law Reports, King's Bench Division, from 1891 (England)

LJ Ch	Law Journal Reports, Chancery (England)
LJQB	Law Journal Reports, Queen's Bench, 1831-1949 (England)
LR Ex D	Law Reports, Exchequer Division, 1866-1875 (England)
MTG	Australian Master Tax Guide
NSWLR	New South Wales Law Reports
NZLR	New Zealand Law Reports
O	Order
PC	Privy Council
Pt	Part
QB	Law Reports, Queen's Bench Division, from 1875 (England)
QBD	Queen's Bench Division
Qd R	Queensland Reports, from 1958
r, rr	rule, rules
s	section
SASR	South Australian State Reports
SC	Session Cases, from 1906 (Scotland)
Sch	Schedule
SR (NSW)	State Reports, New South Wales
STC	Simon's Tax Cases, from 1973
Sup Ct	Supreme Court
TBRD	Taxation Board of Review Decisions
TC	Tax Cases, from 1875 (England)
TLR	Times Law Reports, 1884-1952 (England)
US	United States Supreme Court Reports
VLR	Victorian Law Reports, from 1875
VR	Victorian Reports, 1870-1872
WLR	Weekly Law Reports, from 1953 (England)
WN (NSW)	Weekly Notes, from 1884 (New South Wales)

Conversion Table

As a result of the Tax Law Improvement Project, several provisions in the *Income Tax Assessment Act 1936* (ITAA36) have been rewritten and enacted as part of the *Income Tax Assessment Act 1997* (ITAA97).

The Conversion Table shows, for the sections relevant to this book, the ITAA36 (Old Law) section numbers which correspond to the ITAA97 (New Law) section numbers.

The rewrite has not resulted in a direct one-to-one correspondence between the New Law and Old Law provisions. Some Old Law provisions have been rewritten into a number of different New Law provisions; some have been omitted, eg because they were regarded as redundant.

The New Law section references in the Conversion Table reflect the different numbering system adopted for ITAA97.

Old Law	New Law	Old Law	New Law
Sec		63(3)	20-20; 20-35; 20-40
6(1)	4-10; 4-15(2); 6-20; 70-10; 330-25; 330-240;	64A	Omitted
995-1(1)		65(1)	26-35(1)
17	4-1; 4-10	67	25-25
19	6-5(4); 6-10(3)	68	25-20
25(1)	6-5(1), (2), (3); 6-10(1), (2), (4), (5); 6-15	72(2)	20-20; 20-35; 20-40
25A	15-15	72A	330-350
26(f)	15-20	78(1)	30-1
26(g)	15-10	78(3)	Subdiv 30-G
26(j)	15-30; 20-20; 20-35; 20-40; 70-115	78(4)	30-15 item 1; Subdiv 30-B tables; 30-30; 30-35; 30-60
28	70-35	78(5)	30-15 item 2
31(1)	70-45	78(6)	30-15 item 4
31(2)	70-50	78(6A), (6B), (6C), (6D), (6E), (6F), (6G), (16A), (25A)	Subdiv 30-D
31(3)	Omitted	78(7)	30-15 item 5
31(4), (5), (6)	70-70	78(8)	30-15 item 6
36(1)	70-85; 70-90; 70-95	78(9), (10), (17)	30-15 item 3
36(3)	385-100(1); 385-105(1), (2)	78(11)	25-50
51(1)	8-1	78(12)	30-15 items 1, 2
51(2)	70-25	80	Omitted
53	25-10	80A(1)	165-10; 165-12; 165-13; 165-150(1); 165-155(1); 165-160(1); 165-165
54(1)	42-15	80A(2)	165-12(5)
57AF(1), (2)	42-80(1), 42-80(2)	80A(3)	165-150(2); 165-155(2); 165-160(2)
59(1)	42-30; 42-185; 42-195(1), (2); 42-235(2); 42-245(1), (2)	80A(4)	995-1(1)
59(2)	42-30; 42-185; 42-190(1), (2); 42-235(2); 42-240(1), (2)	80A(5)	165-20
59(3)(d)	42-205 items 4, 7	80B(1), (4), (9), (10), (11)	Omitted
59(6)	42-215	80B(3)	165-205
60	42-65 item 1; 42-90	80B(5)	165-180
61	42-20(2); 42-170(1); 42-175; 42-195(3); 42-245(3)	80B(6)	165-185
62(1)	42-25(1); 42-65 item 1; 42-175; 42-200	80B(7)	165-190
63(1), (4)	25-35	80B(8)	165-195
63(2)	Omitted		