

Appendix 2: Provisions of the Income Tax Assessment Act 1997
identified for possible repeal

Act	Subdivision	Group Section	Heading	Current page ref	No. of pages	Cumulative number of pages	Type	Last year or date according to cut-off provision	Last income year if calculable	Cut off details	Atax View
1997 Act		17-25@	GST attributable because of the GST Transition Act	91	0	90	2	30/06/2000		Spent at end of first tax period after 1/7/2000	repeal
1997 Act		25-80@	Upgrading plant to meet GST obligations etc.	139	2	140	2	30/06/2000	30/06/2001	Used by second date	repeal
1997 Act		27-30@	Input tax credits attributable because of the GST Transition Act	167	0	166	2	30/06/2000		Spent at end of first tax period after 1/7/2000	repeal
1997 Act		51-60@	Income from GST Direct Assistance Certificate	202	0	540	1	2000-2001		Clean	repeal
1997 Act	61-G	61-300@	What this Subdivision is about	15	1	617	1	1998-99		See Private Health Insurance Incentives Act 1997	repeal
1997 Act	61-G	61-305@	Entitlement to the private health insurance tax offset	16	1	618	1	1998-99		See Private Health Insurance Incentives Act 1997	repeal
1997 Act	61-G	61-310@	Amount of the private health insurance tax offset	17	1	619	1	1998-99		See Private Health Insurance Incentives Act 1997	repeal
1997 Act	61-G	61-315@	Priority between different taxpayers	18	2	621	1	1998-99		See Private Health Insurance Incentives Act 1997	repeal
1997 Act	61-G	61-320@	Priority agreements	20	1	622	1	1998-99		See Private Health Insurance Incentives Act 1997	repeal
1997 Act		118-14@	GST Direct Assistance Certificate	338	0	939	1	2000-2001		Clean	repeal
1997 Act		320-40@	Exemption of one-third of certain management fees received under contracts made before 1 July 2000	48	2	1719	2 notes	30/06/2005		Will be spent at end of income year including the cut-off date	repeal*
1997 Act		375-855@	What can you deduct?	133	0	1802	2	30/06/2000		Implicit because of the FLIC Act	repeal
1997 Act		375-860@	When can you claim the deduction?	133	1	1803	2	30/06/2000		Implicit because of the FLIC Act	repeal
1997 Act		375-870@	How this Subdivision applies to partners and partnerships	135	1	1805	2	30/06/2000		Implicit because of the FLIC Act	repeal
1997 Act	820-F	820-450@	What this Subdivision is about	146	2	2558	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F	820-455@	Removal of grouping under this Subdivision	148	1	2559	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F	820-456@	Income year starts on or after cut-off day but before 1 July 2003	149	1	2560	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*

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1997 Act	820-F		820-457@	Income year includes, but does not start on, cut-off day	150	1	2561	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-458@	Choice by foreign bank to include its Australian permanent establishments in the resident TC group	151	1	2562	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-460@	Application	152	2	2564	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-465@	Effect on entities in group if debt deduction disallowed	154	1	2565	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-470@	Values to be based on what would be in consolidated accounts for group	155	0	2565	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-500@	Choice to be made by top entity of a maximum TC group	155	1	2566	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-505@	Single group	156	0	2566	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-510@	Multiple groups	156	2	2568	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-515@	Partnerships, trusts, and Australian permanent establishments of foreign banks, included in a resident TC group	158	0	2568	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-520@	No grouping	158	1	2569	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-525@	Effect of choice	159	0	2569	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-530@	Entities making up group before end of income year	159	1	2570	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-550@	Classification of the resident TC group	160	3	2573	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*

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1997 Act	820-F		820-552@	Treatment of exempt special purpose entities	163	0	2573	1	30/06/2003			repeal*
1997 Act	820-F		820-555@	Rest of Division not to apply to group headed by foreign-controlled Australian ADI or its holding company	163	1	2574	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-560@	Application of Subdivisions 820-B and 820-C to group	164	0	2574	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-562@	Application of Subdivision 820-D to group	164	3	2577	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-565@	Additional application of Subdivision 820-D to group that includes foreign-controlled Australian ADI	167	1	2578	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-570@	Effect on safe harbour capital amount if foreign-controlled Australian ADI in the group on-lends section 128F amounts	168	0	2578	1	2001-02	+ 4 years	No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act	820-F		820-575@	Additional application of Subdivision 820-E to group that includes Australian permanent establishment of foreign bank	168	4	2582	1	30/06/2003		No time limit on making the choice for an income year before the cut-off	repeal*
1997 Act			820-591@	Effect on safe harbour capital amount if group member is foreign-controlled Australian ADI and on-lends section 128F amounts	178	2	2590	1	2002-03	+ 3 years		repeal***
1997 Act			820-617@	Effect on safe harbour capital amount if single company is foreign-controlled Australian ADI and on-lends section 128F amounts	190	1	2601	1	2002-03	+ 3 years		repeal***
1997 Act			960-370@	Meaning of pre-GST annual turnover	332	1	2743	1	30/06/2000			repeal***