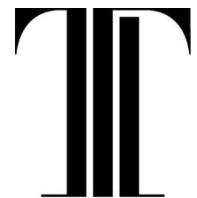


# **Tax research: tips and tricks**

## **Work Book**



**THE TAX INSTITUTE**

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# Introduction

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## About this guide

This guide will help you learn how to more effectively search for taxation information on the internet.

You will be introduced to several free and subscription sources of tax information.

You will work through practical exercises, searching on several websites.

There are also many tips throughout this guide to increase the effectiveness of your searching.

## Audience

This course is aimed at tax practitioners.

## Objectives

By the end of this course, you should be able to:

- Utilise a range of search strategies on the internet
- Search and understand the different types of content on the following websites:
  - Australian Taxation Office
  - The Tax Institute
  - Wolters Kluwer CCH
  - Thomson Reuters
  - LexisNexis
  - Parliament House
  - Austlii
  - Federal Register of Legislation
  - TimeBase
  - Be familiar with other relevant websites
- Understand how to make use of the TaxLine service provided by The Tax Institute.
- Understand Copyright restrictions when searching for taxation information on the internet.

# Searching

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## Search strategies

There are several strategies that you can use when searching, designed to narrow your search and get you the best results. Each site is different, but there are some common search features that you should be aware of.

### Basic Boolean searching

Boolean searching allows you to narrow down your search by using special terms with your keywords.

It's useful because it can help you make sure you don't get thousands of results when you search.

The most common Boolean searches are shown below.

#### AND

*capital AND gains*

The search results will include items with both 'capital' and 'gains'.

#### OR

*capital gains tax OR cgt*

The search results will include items that have one of the two terms, but not necessarily both. This search is useful for synonyms, e.g. goods and services tax and GST, fringe benefits tax and FBT, and so on.

#### NOT

*capital NOT gains*

The search results will include items that contain 'capital' but not items that contain 'gains'.

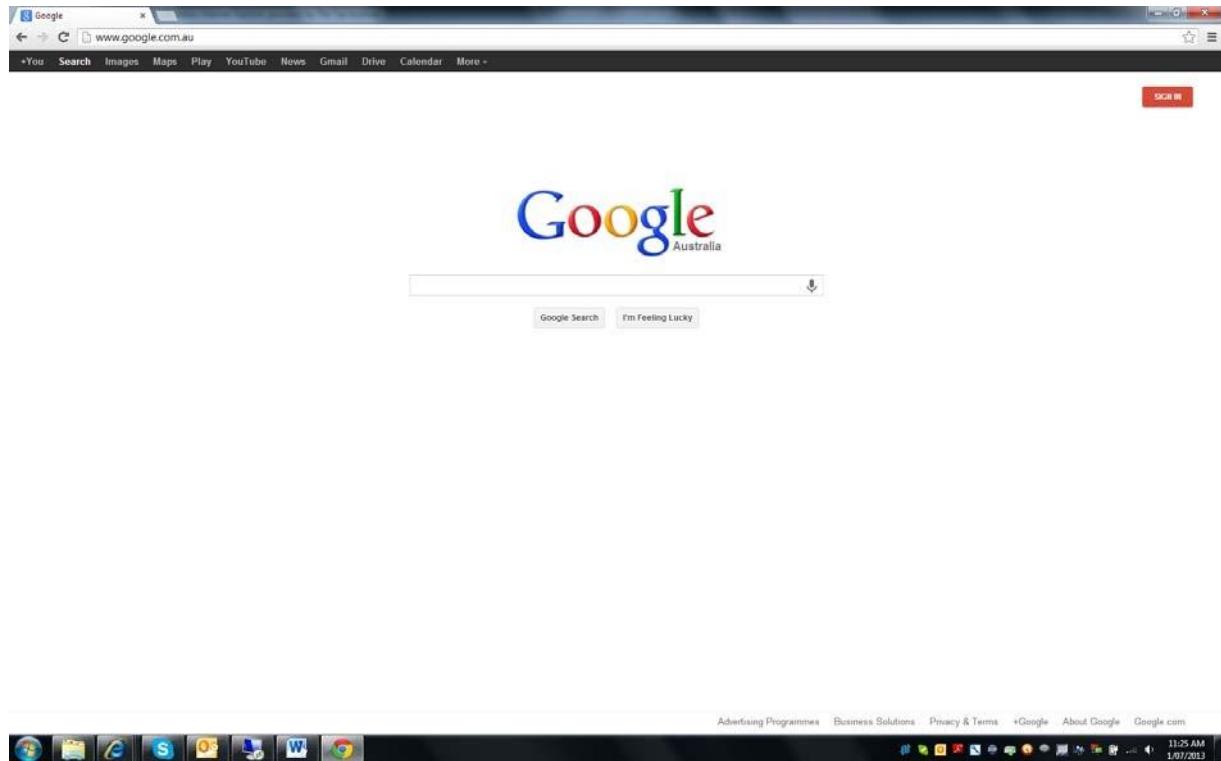
#### EXACT PHRASE

*"capital gains"*

Use inverted commas to group words together. This is helpful when you have a key phrase, and will only give you results if these words appear next to each other.

# Google Advanced

One of the simplest search engines is Google (<http://www.google.com.au>):



Once you have conducted a search, you can narrow down your results by using the advanced search feature. Click on the “tools” option on the top right of your screen, and select “advanced search”.

The screenshot shows a Google search results page for "capital gains tax". A context menu is open over the search bar, with "Advanced search" highlighted. The search results show links from the Australian Taxation Office and other government websites.

- Capital gains tax | Australian Taxation Office**  
https://www.ato.gov.au/General/Capital-gains-tax/ ▾  
Jul 17, 2017 - Capital gains tax (CGT) is the tax you pay on a capital gain. It is not part of your income tax. Selling assets such as real estate, shares or managed fund most common way you make a capital gain (or capital loss).
- Working out your capital gain ...**  
Working out your capital gain or loss  
... to work out your net ...
- Your home and other real estate**  
Your home and other real estate.  
Most real estate is subject to ...
- CGT assets and exemptions**  
Exemptions include capital ... are called 'pre-CGT assets').  
More results from ato.gov.au ▾
- Capital gains tax property exemption tool | Australian Taxation Office**  
https://www.ato.gov.au/Calculators-and-tools/Capital-gains-tax-property-exemption-tool/ ▾  
Jun 28, 2017 - If you've sold a property or plan to sell one (or otherwise dispose of one), you can use this tool to work out what percentage of your capital gain ...
- Guide to capital gains tax 2017 | Australian Taxation Office**  
https://www.ato.gov.au/Individuals/Tax-return/Guide-to-capital-gains-tax-2017/?=... ▾  
tax for individuals who have sold their main residence,

You can now limit your search by region (eg. Australia), currency, or even website.

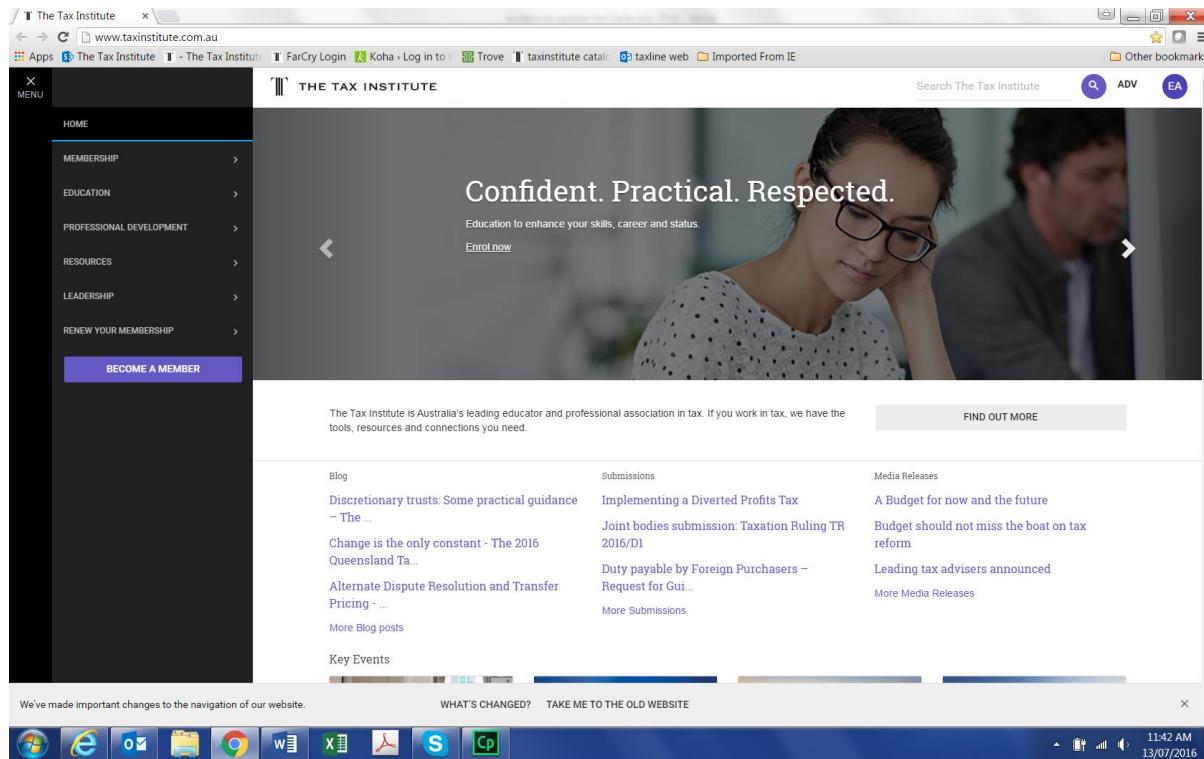
The screenshot shows the Google Advanced Search interface. In the 'Find pages with...' section, the 'all these words:' field contains 'capital gains tax'. In the 'To do this in the search box...' section, there is explanatory text about using quotes for exact phrases. Below this, under 'Then narrow your results by...', the 'site or domain:' dropdown is set to 'Australia'. Other search parameters like language ('any language'), last update ('past week'), and file type ('any format') are also visible. A blue 'Advanced Search' button is at the bottom right of the form.

This is particularly helpful for searching the ATO's website. In the "site or domain" box, enter [ato.gov.au](http://ato.gov.au) to only get results from the ATO on your topic.

The screenshot shows the Google Advanced Search interface with the 'site or domain:' field specifically set to 'ato.gov.au'. All other search parameters remain the same as the previous screenshot. The 'Advanced Search' button is again at the bottom right.

# The Tax Institute

[www.taxinstitute.com.au](http://www.taxinstitute.com.au)



Log in to the website before you commence browsing.

Members can access more content, and many items are free or discounted.

The Tax Institute website contains commentary from tax practitioners, and includes Tax Institute journal articles, seminar and convention papers, and online books.

The site can be navigated by the bar down the side of your screen.

**Particular areas of interest are:**

## Seminar and Convention Papers

These can be accessed by browsing, the most recent events appearing at the top.

We will cover searching for specific items or topics shortly.

The screenshot shows a Microsoft Edge browser window displaying the 'Seminar materials' section of the Tax Institute's website. The URL in the address bar is <https://www.taxinstitute.com.au/resources/search-and-access/seminar-materials>. The page has a dark header and sidebar. The sidebar on the left includes links for 'PREVIOUS', 'SEMINAR MATERIALS', 'PAPERS AND PRESENTATIONS' (which is highlighted in blue), 'VIDEOS', 'PODCASTS', and a purple 'RENEW MY MEMBERSHIP' button. The main content area features a heading 'Seminar materials' and a sub-section titled 'Seminar papers and presentations'. Below this, there is a paragraph about the institute's CPD seminars and a note about finding papers. A navigation bar at the bottom shows pages 1 through 275. To the right, there is a search sidebar with fields for 'Past Event Search', 'Keywords', 'EXACT phrase', 'WITHOUT words', 'State of Event', and 'ALL LOCATIONS'. The status bar at the bottom right shows the time as 4:31 PM and the date as 28/09/2017.

## Online Books

You will need a subscription to access these books.

The screenshot shows the 'Search and Access' section of the Tax Institute's website. On the left, a sidebar menu includes 'ONLINE BOOKS', 'SEMINAR MATERIALS', and 'AUSTRALIAN TAX RESEARCH FOUNDATION..'. The main area features a 'Library search' bar and a grid of six book covers:

- Trust Structures Guide**: GO TO PAGE
- SMSF Guide**: GO TO PAGE
- Estate and Business Succession Planning**: GO TO PAGE
- Mark's Trust and Estates**: GO TO PAGE
- Division 7A Handbook**: GO TO PAGE
- The Tax Adviser's Guide to Part IVA**: GO TO PAGE

At the bottom, a message says 'We've made important changes to the navigation of our website.' with links to 'WHAT'S CHANGED?' and 'TAKE ME TO THE OLD WEBSITE'.

## Journal Articles

The screenshot shows the 'Books & Journals' section of the Tax Institute's website. The sidebar menu includes 'BOOKS & JOURNALS', 'TAXATION IN AUSTRALIA', 'THE TAX SPECIALIST', 'AUSTRALIAN TAX FORUM', 'CONVENTION PAPERS', 'TAXVINE NEWSLETTER', 'TAXWISE NEWS', 'CONTRIBUTE TO JOURNALS', 'REFUND POLICY', 'THE TAX ADVISER'S GUIDE TO PART IVA', 'TRUST STRUCTURES GUIDE', 'MARKS' TRUSTS & ESTATES: TAXATION', 'CGT SMALL BUSINESS RELIEFS', 'DIVISION 7A HANDBOOK', 'TAX AGENTS MANUAL', 'SMSF GUIDE', and 'ESTATE & BUSINESS SUCCESSION PLANS'. The main area displays several publications:

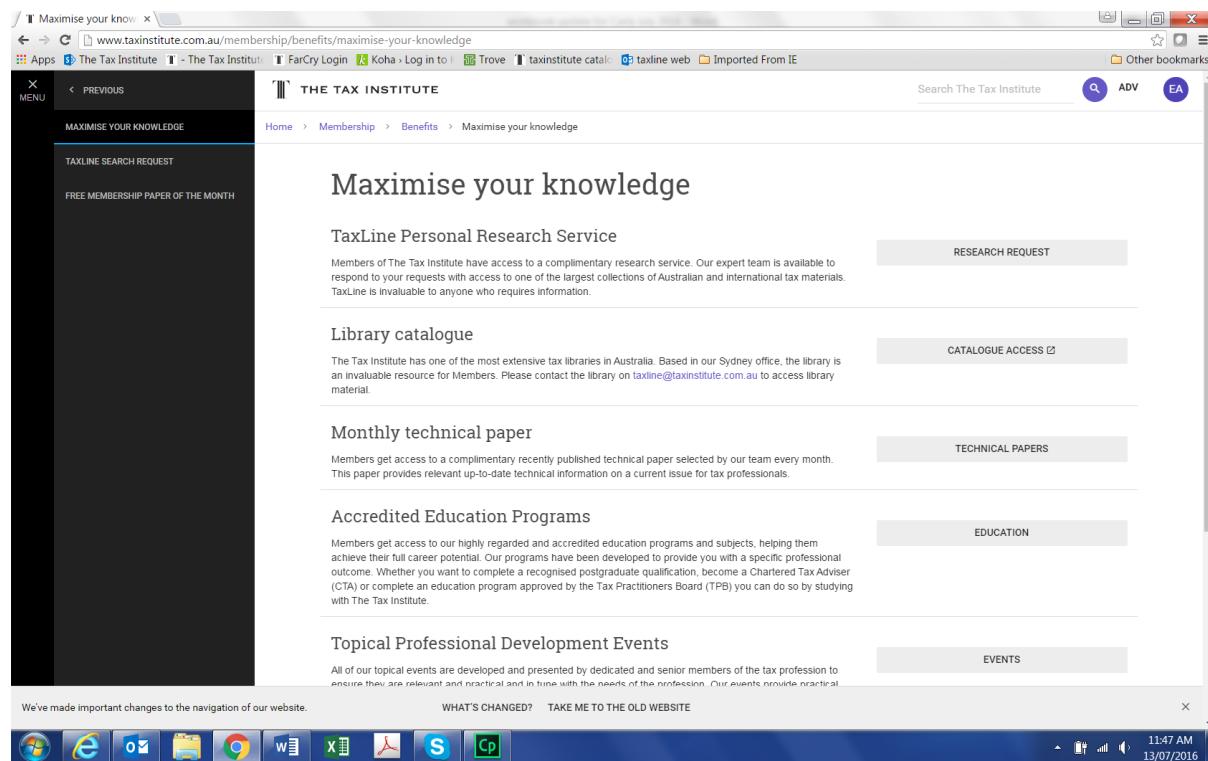
Publication	Action
Tax Agents Manual	SUBSCRIBE
The Taxation in Australia Journal	SUBSCRIBE ACCESS
The Tax Specialist	SUBSCRIBE ACCESS
Australian Tax Forum	SUBSCRIBE ACCESS
TaxVine newsletter	SUBSCRIBE ACCESS
TaxWise News	SUBSCRIBE ACCESS
LexisNexis Practical Guidance Tax	SUBSCRIBE ACCESS

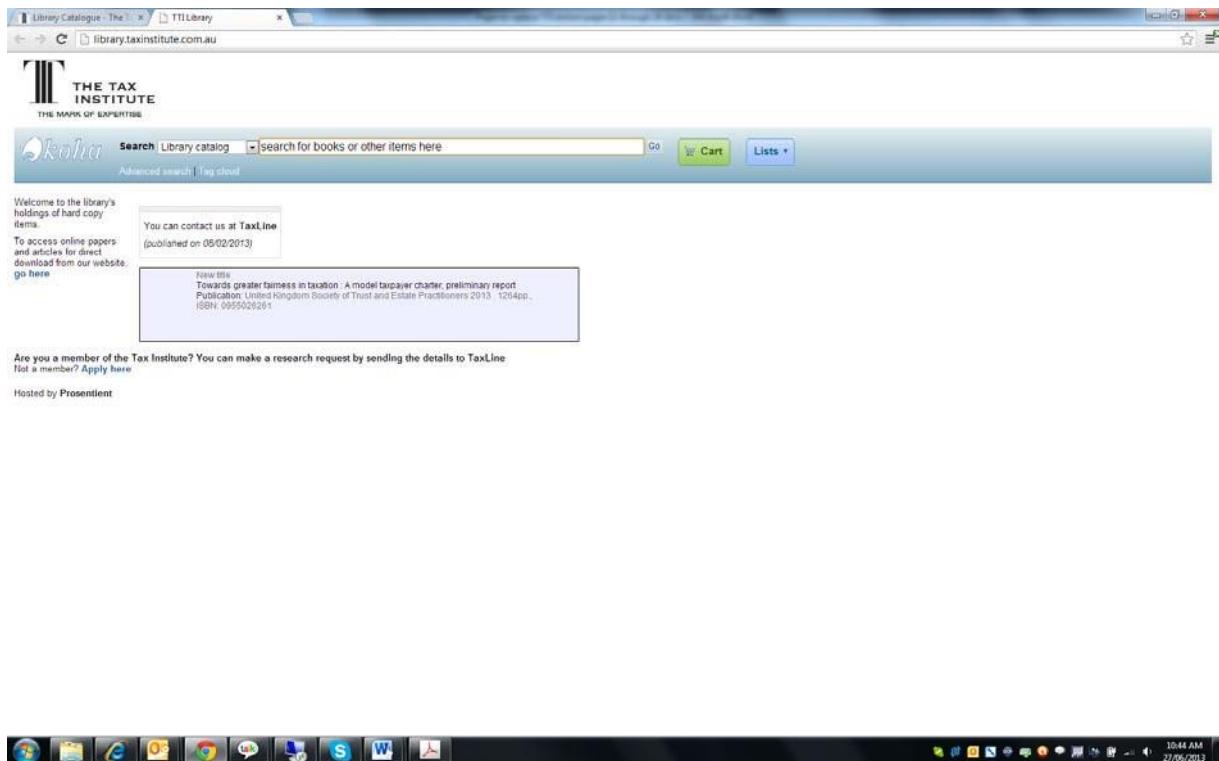
At the bottom, a message says 'We've made important changes to the navigation of our website.' with links to 'WHAT'S CHANGED?' and 'TAKE ME TO THE OLD WEBSITE'.

## The library catalogue

You can search for items in the Tax Institute's library. This is a search for hardcopy items such as books and law reports.

To access any item from the library, you will need to contact [taxline@taxinstitute.com.au](mailto:taxline@taxinstitute.com.au)

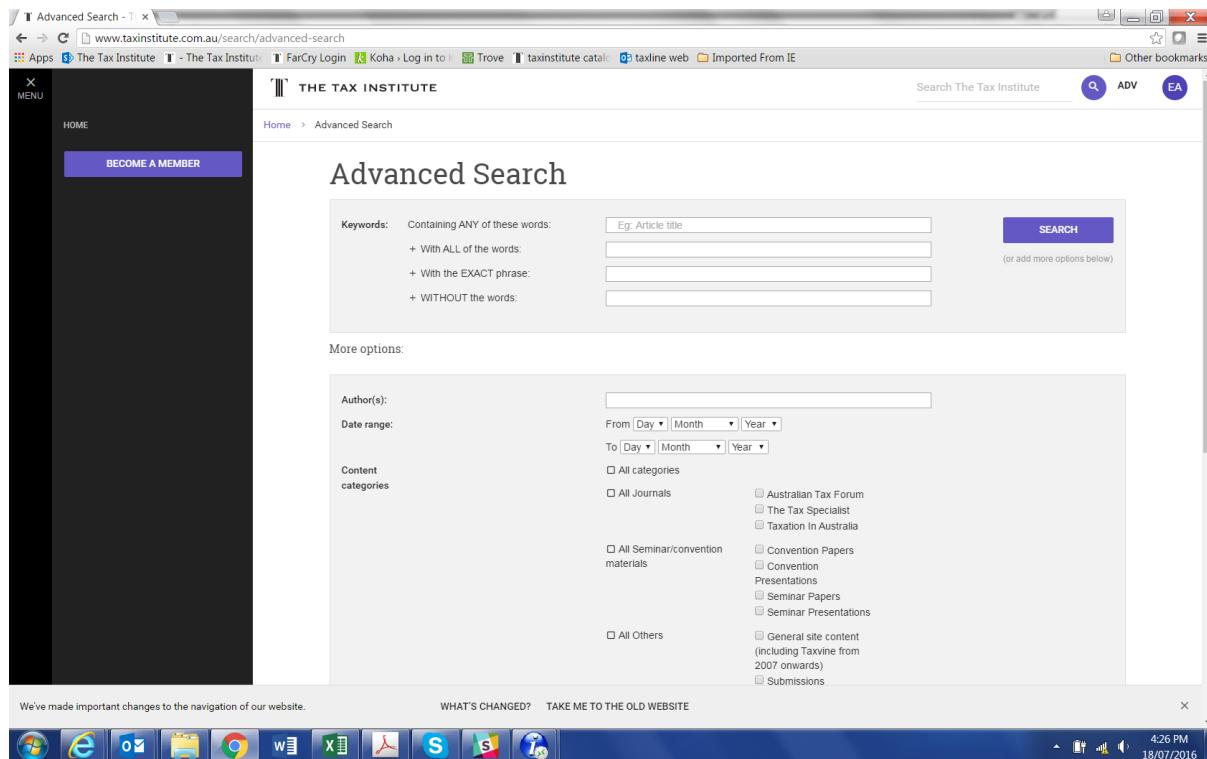




## Searching the Tax Institute's website

From the main screen, select “ADV” from the top right hand side:

This will open up your advanced search screen.



To get specific results, use the “exact phrase”; if you have a collection of terms, use the “all of the words” box. You can also use a combination of any of these boxes together.

You may wish to limit the search to current items only, in which case select a year such as 2013 from the drop down box. This will bring back anything dated 1 January 2013 onwards.

If you are searching for a specific article or paper and you know the author, put their surname into the Author field.

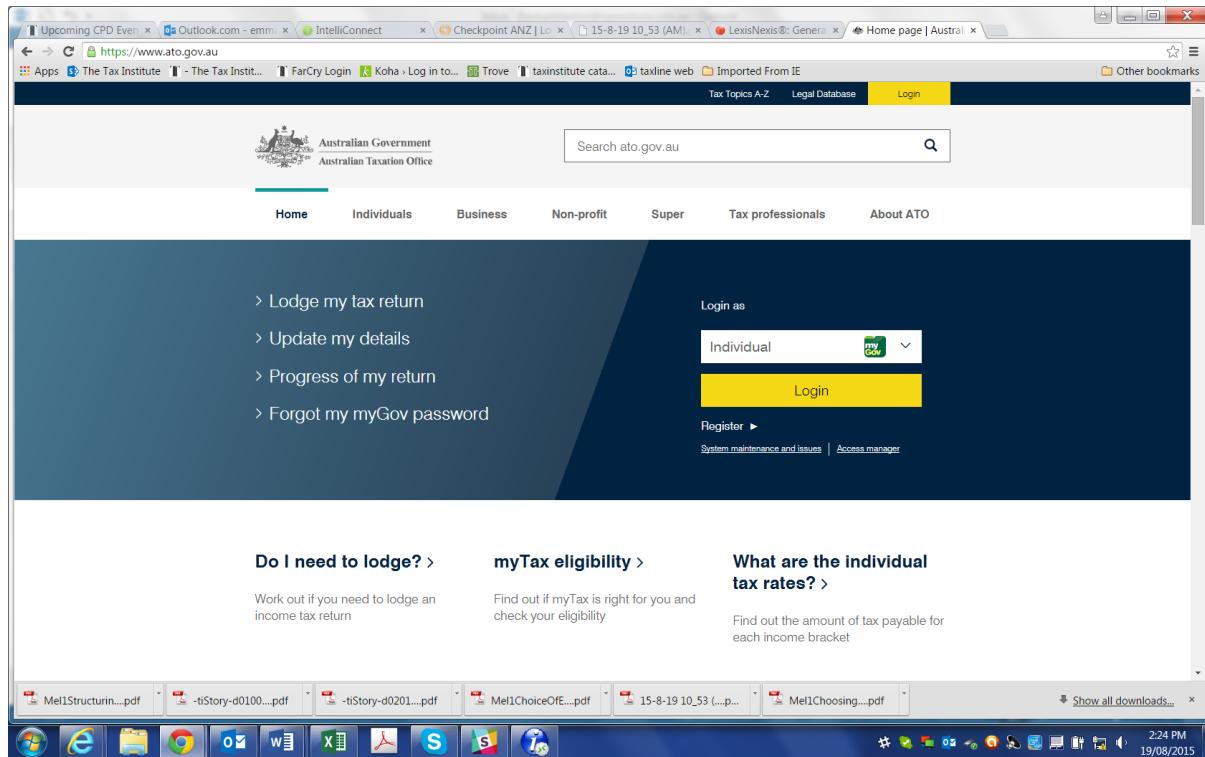
If you do not limit the category type, you will get results from all categories.

## Non-Tax Institute journals

This covers abstracts of articles that the library can access, that are not published by the Tax Institute – you will need to contact [taxline@taxinstitute.com.au](mailto:taxline@taxinstitute.com.au) to obtain copies of these, and they will incur a small fee.

# Australian Taxation Office

[www.ato.gov.au](http://www.ato.gov.au)



The ATO's website can be tricky, and it tends to help if you know what area of tax contains the topic you are investigating.

Be aware that the default search does not search the legal database.

Searching is easiest done using Google, and restricting the search to site:ato.gov.au

## Private Binding Rulings

From the home page, select “tax professionals”, “key tax topics for tax professionals” and then “ATO advice and guidance”.

From this page, select “ATO advice products” and then “private rulings”.

## Select “register of private binding rulings”

[Home](#) / General / ATO advice and guidance / ATO advice products (rulings) /

## Private rulings

A private ruling is binding advice that sets out how a tax law applies to you in relation to a specific scheme or circumstance.

- > [What private rulings can cover](#)
- > [When to consider applying for a private ruling](#)
- > [Can I rely on a private ruling?](#)
- > [When we would not give a private ruling](#)
- > [Applying for a private ruling](#)
- > [How we deal with your application](#)
- > [We may revise a private ruling](#)
- > [Register of Private Binding Rulings](#)

**See also:**

- > [TR 2006/11<sup>27</sup>](#) (Private rulings)

Last modified: 01 Jun 2015 QC 40428

ato.gov.au/General/.../register-of-private-binding-rulings

## Select “register of private binding rulings” again!

[Home](#) / General / ATO advice and guidance / ATO advice products (rulings) / Private rulings /

## Register of Private Binding Rulings

We publish edited versions of written binding advice in the Register of Private Binding Rulings.

This enhances the integrity and transparency of the private ruling system and confirms for the recipient that it is official ATO advice. The advice is edited to protect the secrecy and privacy of the applicant.

**Status of versions published in the Register**

The edited versions of written binding advice published in the Register can't be relied on by taxpayers or their advisers in any way. They can't be relied upon as precedent or used for determining how the ATO will apply the law. The records in this Register are not binding and provide no protection.

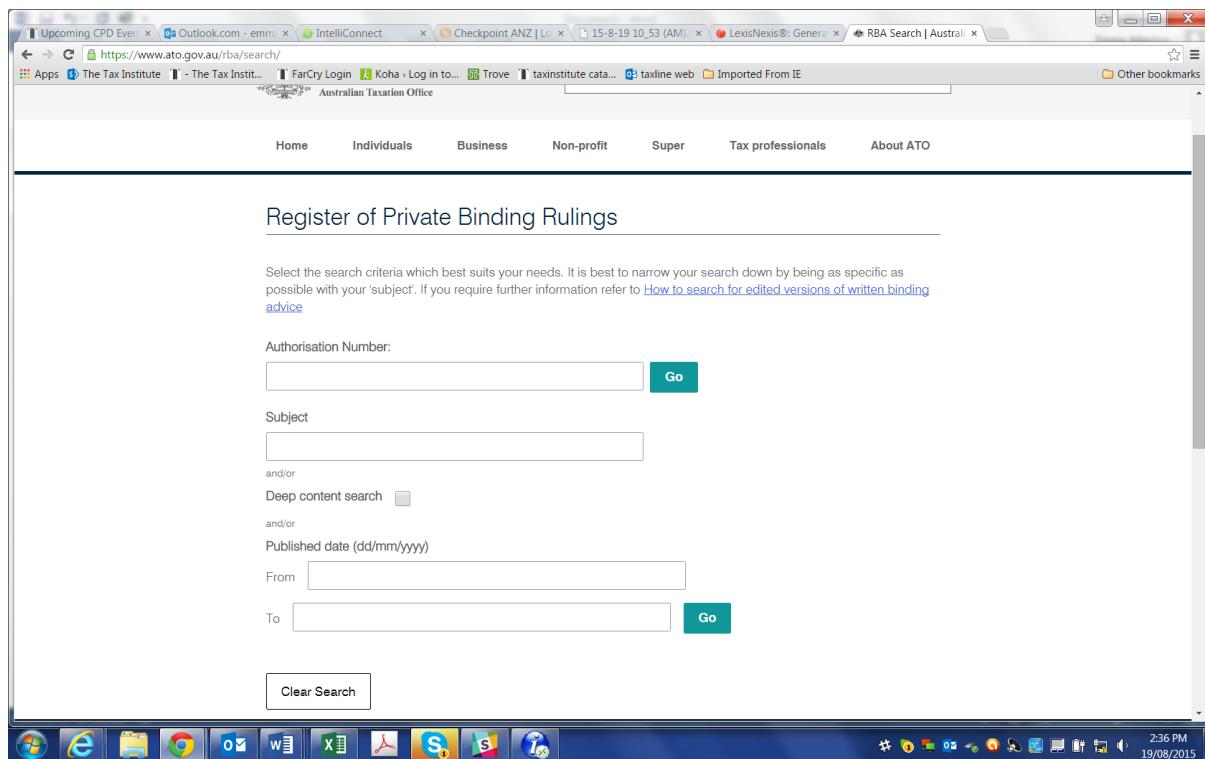
**See also:**

- > [Register of Private Binding Rulings](#)
- > [PS LA 2008/4<sup>27</sup>](#) Publication of edited versions of written binding advice

Last modified: 01 Jun 2015 QC 43595

ato.gov.au/General/.../Register-of-private-binding-rulings/

Scroll right down to the very bottom and select “search facilities”, do the same on the next page and acknowledge the disclaimer to get to the actual search screen:



If you know the ruling number, you can enter this now.

If you are looking for a ruling on a topic, enter the topic in the subject box.

Make sure you tick the “deep content search” box, otherwise the search will only cover the title of the rulings.

**Warning!!!**

Click on the **go** button – the button you would usually expect to “search” is in fact “clear search” and you will have to start over.

We've all done it!

# Wolters Kluwer CCH

[www.wolterskluwer.cch.com.au/](http://www.wolterskluwer.cch.com.au/)

This site requires a subscription.

You can subscribe to legislation, commentary, articles, etc.

Wolters Kluwer CCH has “how to” videos that can be accessed at the point of login; however a brief summary of navigation follows:

## Browsing

If you know what you are looking for, you can pick the relevant area of practice from the column on the left hand side. Each section expands further.

The screenshot shows the Wolters Kluwer IntelliConnect platform. On the left, there's a navigation tree under 'All Content (Practice Areas)'. The tree includes sections like 'Duties & levies', 'GST', 'Australian GST and Relevant Tax Cases', 'Australian GST Guide Commentary', 'REGISTRATION', 'CHARGING GST', 'ADJUSTMENTS', 'ACCOUNTING FOR GST', 'GST RETURNS - PAYMENTS • REFUNDS • ASSESSMENTS • RECOVERY', 'FINANCE - INSURANCE', 'REAL PROPERTY', 'IMPORTS AND EXPORTS', 'GROUPS AND BRANCHES', 'ACQUISITION & SALE OF BUSINESS', 'FOOD AND HEALTH', 'EDUCATION - NON-PROFIT BODIES', 'CONCESSIONS - SPECIAL RULES', 'MOTOR VEHICLES - LUXURY CAR TAX', 'WINE EQUALIZATION TAX', 'ADMINISTRATION • PENALTIES • REVIEW', and 'TRANSITIONAL MATTERS'. To the right, there are sections for 'Browsing your content', 'Searching content within Browse', and copyright information. The top navigation bar includes links for 'Document Tray', 'History', 'Saved Searches', 'Practice Areas', 'Preferences', 'Help', 'Log Out', and 'Advanced Search'.

## Searching

Using the main search box, enter a search term using the Boolean formats discussed at the start of this book. For example:

The screenshot shows the search results for the query "reverse charge" and "agreement". There are 110 results. The results list includes various documents and commentary pieces, such as "News: The GST Newsletter, 02 January 2014" which discusses "Reverse charge" rules announced for going concern and farm land sales. Other results mention "Special rules affecting GST liability", "VAT/GST", and various VAT guides. The interface includes a sidebar for narrowing results by document type, library, topic, and jurisdiction, and a toolbar for saving and printing.

These results can be further refined for relevance.

From the options on the left hand column, expand the Jurisdiction heading, and select the Australia checkbox, to avoid getting results that cover overseas jurisdictions:

Also in the left hand column, you can select to get results that are only commentary, or only legislation, or only ATO Rulings.

Clicking on a blue link in the results list takes you to the document itself.

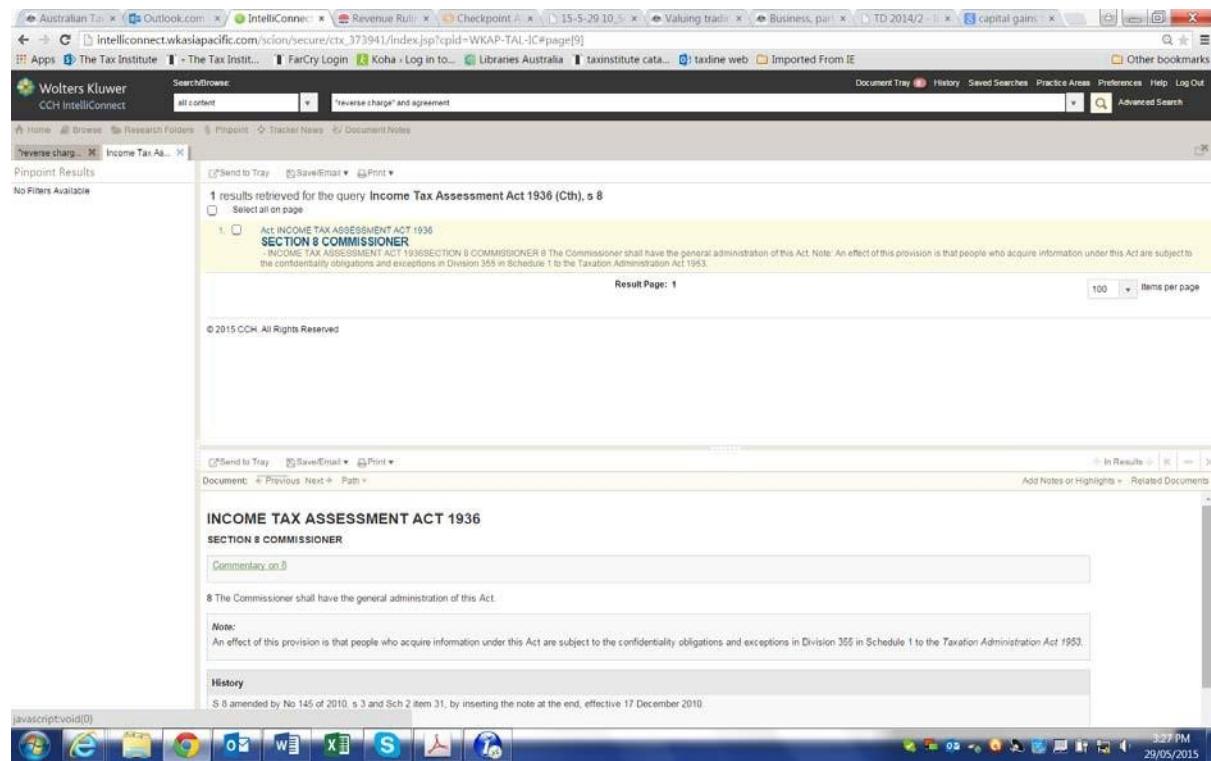
## Locating a specific legislation section

Select the Pinpoint link from the top left of the screen

Choose your legislation by expanding the menu in the left hand column, select Australian Federal Tax Legislation and enter the section you are looking for in the required box in the main search pane.

Hit "go" and this will take you directly to the section required.

**Note:** there is also a blue link at the top of the section that will take you to commentary for that section.



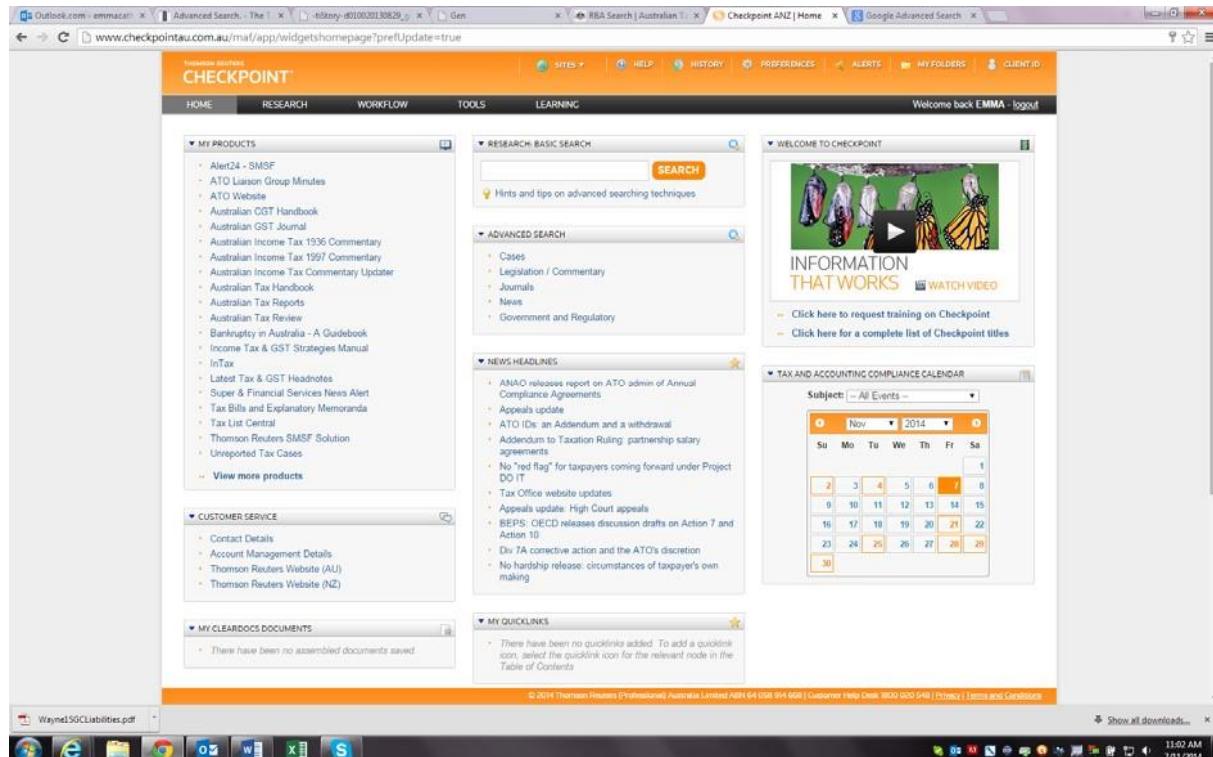
The screenshot shows a search results page from the Wolters Kluwer CCH IntelliConnect database. The search terms "reverse charge" and "agreement" were entered. One result was found for the "Income Tax Assessment Act 1936 (Cth), s 8". The result page displays the act's title, section heading, and a note about the Commissioner's general administration. A "Commentary on 8" link is present, and a "Note" section provides additional context about confidentiality obligations. The Windows taskbar at the bottom shows icons for various applications like Internet Explorer, Word, and Excel.

# Thomson Reuters

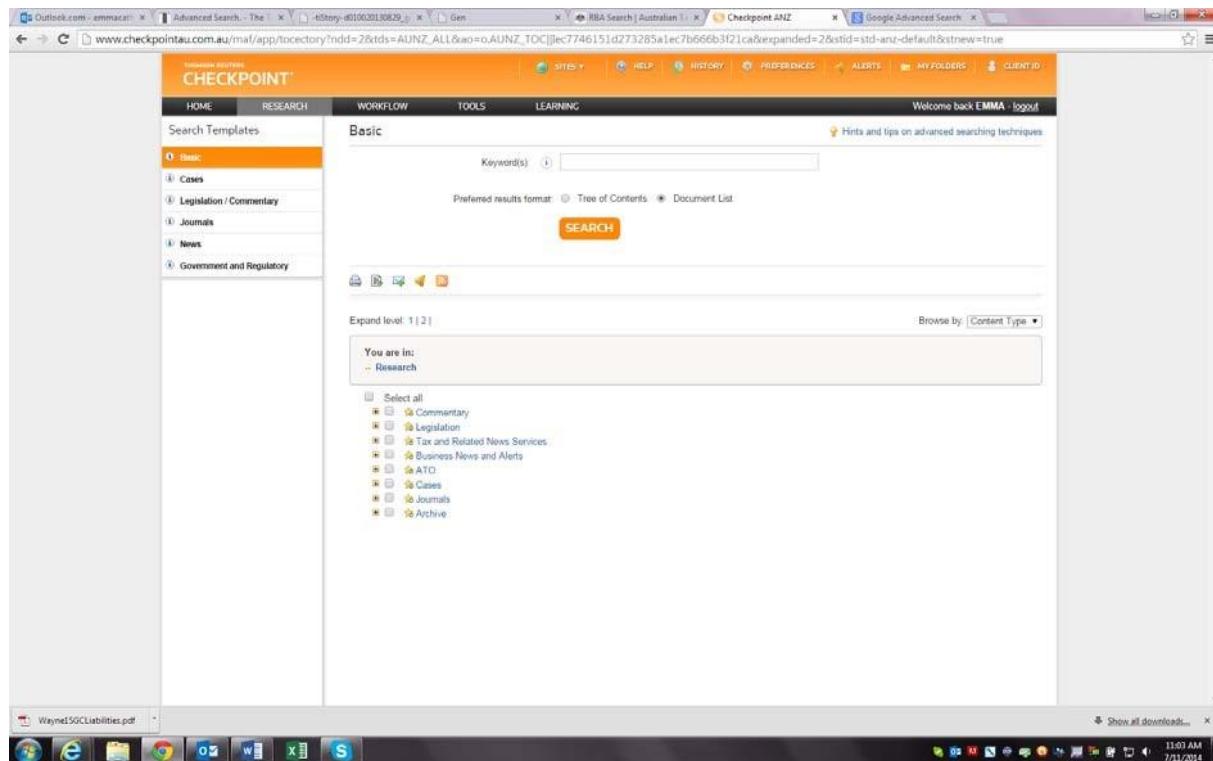
[www.thomsonreuters.com.au](http://www.thomsonreuters.com.au)

This site requires a subscription.

You can subscribe to legislation, commentary, articles, etc.



Click on the Research option from the top menu bar.



Using the search form provided, enter a Boolean search, using the methods discussed earlier in this book.

You can refine the search by selecting the type of content you want – commentary, legislation, etc.

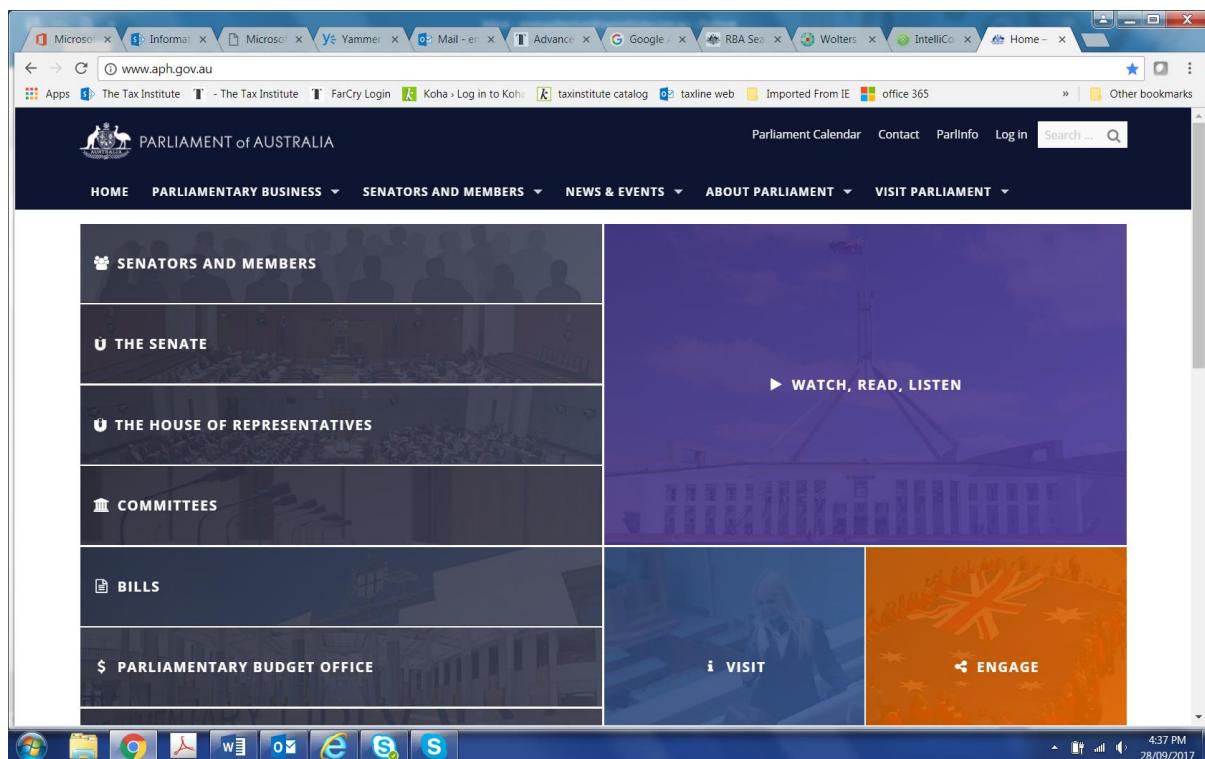
Search results look like this, and clicking on the blue headings gives you access to the documents themselves.

The screenshot shows a computer screen with the 'CHECKPOINT' software open. The main window displays a document titled 'Pitfalls aside from the general anti-avoidance rule'. The left sidebar has a tree view of 'Document in Context' with sections like 'Research', 'Income Tax & GST Strategies Manual', and '10 Goods and services tax'. Below this is a section titled 'This section contains' with links to various GST topics. The top navigation bar includes 'HOME', 'RESEARCH', 'WORKFLOW', 'TOOLS', 'LEARNING', and 'SITES'. The status bar at the bottom right shows the date '7/11/2014' and time '11:07 AM'.

# Parliament House

[www.aph.gov.au](http://www.aph.gov.au)

This website is useful because it contains Bills and Explanatory Memoranda, as well as the answer to a common question: "What is the status of this Bill?"



On the home page, select the Bills tab, scroll down to "current House bills list" and click on the Adobe PDF icon to its right.

This opens up the list itself. From here, you can locate the Bill you are looking for, and see from the dates appearing in each column, as to the current status of the Bill.

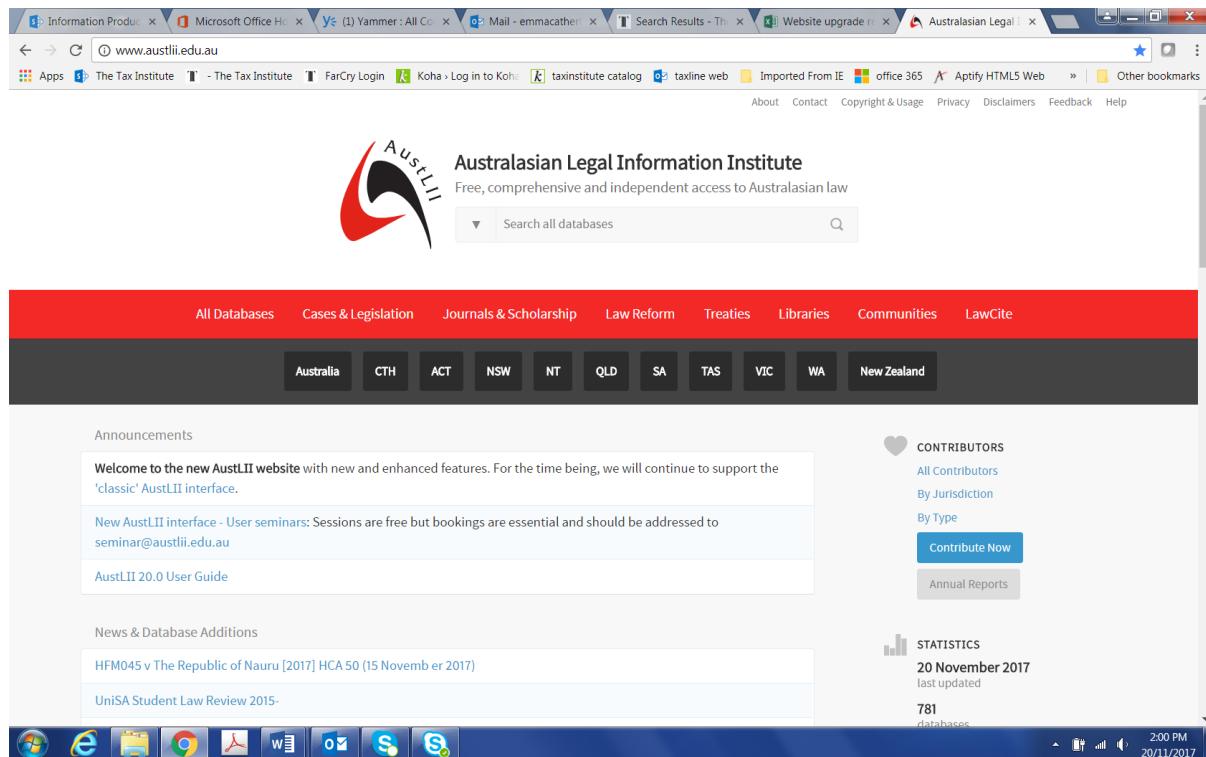
Short Title	Intro House	Passed House	Intro Senate	Passed Senate	Assent Date	Act No.
Aboriginal and Torres Strait Islander Peoples Recognition 2013 <sup>a</sup> <small>(See also: Aboriginal and Torres Strait Islander Peoples Recognition 2011)</small>	28/1 <sup>1</sup>	13/2	25/2	12/3	27/3	18
Aboriginal Land Rights and Other Legislation Amendment 2013 <sup>b</sup>	21/3 <sup>c</sup>	29/8 <sup>d</sup>	17/6	20/6		
African Development Bank 2013	30/5 <sup>e,f</sup>					
Aged Care (Living Longer Living Better) 2013	13/3 <sup>g</sup>	27/5	17/6	26/6 <sup>h</sup>		
Aged Care (Bond Security) Amendment 2013	13/3 <sup>i</sup>	27/5	17/6	26/6		
Aged Care (Bond Security) Levy Amendment 2013	13/3 <sup>j</sup>	27/5	17/6	26/6		
Agricultural and Veterinary Chemicals Legislation Amendment 2013 <small>(See also: Agricultural and Veterinary Chemicals Legislation Amendment 2012)</small>	28/1 <sup>k,l</sup>	15/8 <sup>m</sup>	16/5			
Agriculture, Fisheries and Forestry Legislation Amendment (No. 1) 2012-2013 <sup>n</sup> <small>(See also: Agriculture, Fisheries and Forestry Legislation Amendment (No. 1) 2011)</small>	21/3 <sup>o</sup>	10/5	18/6	13/3	27/3	17
Appropriation (No. 3) 2012-2013 <sup>p</sup>	7/2	14/2	25/2	18/3	28/3	21
Appropriation (No. 4) 2012-2013 <sup>q</sup>	7/2	14/2	25/2	18/3	28/3	22
Appropriation (No. 1) 2013-2014 <sup>r</sup>	14/5	6/6	17/6			
Appropriation (No. 2) 2013-2014 <sup>s</sup>	14/5	6/6	17/6			
Appropriation (Parliamentary Departments) (No. 1) 2013-2014 <sup>t</sup>	14/5	6/6	17/6			
Asbestos Safety and Eradication Agency 2013 <sup>u</sup>	26/3 <sup>v</sup>	3/6 <sup>w</sup>	17/6	20/6	21/6	58

<sup>1</sup> Referred to Joint Select Committee on Constitutional Recognition of Aboriginal and Torres Strait Islander Peoples 28/1/12; report due 30/1/12; tabled HOR and Senate 5/2/12.  
<sup>2</sup> Referred to Senate Community Affairs Committee 2/4/13; report due 25/6/13; tabled 17/6/13.  
<sup>3</sup> Referred to Senate Foreign Affairs, Defence and Trade Committee 30/5/13.  
<sup>4</sup> Referred to Senate Foreign Affairs, Defence and Trade Committee 18/6/13; report due 20/6/13.  
<sup>5</sup> Referred to Senate Community Affairs Committee 14/2/13; report due 17/6/13; tabled 17/6/13.  
<sup>6</sup> Message reported 26/6/13. House agreed to Senate amendments.  
<sup>7</sup> Referred to Senate Community Affairs Committee 14/3/13; report due 17/6/13; tabled 17/6/13.  
<sup>8</sup> Referred to House Agriculture, Resources, Fisheries and Forestry Committee 29/1/12; report due 17/6/13; tabled 17/6/13.  
<sup>9</sup> Referred to House Agriculture, Resources, Fisheries and Forestry Committee 29/1/12; tabled 12/3/13.  
<sup>10</sup> Referred to Senate Rural and Regional Affairs and Transport Committee 29/1/12; report due 27/2/13; tabled 27/2/13.  
<sup>11</sup> Referred to Senate Rural and Regional Affairs and Transport Committee 22/3/12; report due 18/6/12; tabled 18/6/12.  
<sup>12</sup> Referred to Senate Education, Employment and Workplace Relations Committee 21/3/13; report due 14/5/13; tabled 14/5/13.

# Austlii

[www.austlii.edu.au](http://www.austlii.edu.au)

Austlii contains Australian Commonwealth and State legislation and cases; tax treaties, journal articles, and links to legislation and case law from overseas jurisdictions.



Navigate using the menu bar in the middle of the screen.

## International resources

To locate international resources, scroll to the very bottom of the home page, and click on Free Access to Law Movement.

You will see a number of icons; each represents a different jurisdiction's equivalent page to Austlii.

The Free Access to Law Movement

Welcome to the website of the Free Access to Law Movement (FALM), an international voluntary association which has as its members more than 50 organisations from around the world. FALM members provide and support free access to legal information, consistent with the principles of the Free Access to Law Movement and subscribe to the [Declaration on Free Access to Law](#).

**LVI LIMASSOL 2016** LAW VIA THE INTERNET  
2016 LAW VIA THE INTERNET CONFERENCE  
AMATHUS BEACH HOTEL, LIMASSOL, CYPRUS  
8 & 9 SEPTEMBER 2016

- [List of members of the Free Access to Law Movement](#)
- [Membership procedures](#) and [Membership criteria](#)
- [Declaration on Free Access to Law](#) (in 17 languages)
- [FALM Secretariat](#) - members and contact information
- [Law via Internet \(Lvi\) Conferences](#) (15 Conferences since 1997)
  - [Conference procedures and guidelines](#)
- [FALM Annual Meetings](#) - Minutes and Photos
- [Free Access to Law Movement \(FALM\) Administrative Procedures](#)
- [Journal of Open Access to Law \(JOAL\)](#) - affiliated with FALM
- [Follow us on Twitter @falm\\_info](#)

URL: <http://www.falm.info/>

# Federal Register of Legislation

[www.legislation.gov.au](https://www.legislation.gov.au)

The Federal Register of Legislation is the government's official resource for legislation.  
It has replaced the old ComLaw resource.

The screenshot shows the homepage of the Federal Register of Legislation. The top navigation bar includes links for 'Upcoming', 'Microsoft Word', 'Mail - Emma', 'IntelliConnect', 'TD 2012/11', 'RBA Content', 'Free Access', 'Federal Register', 'Koha Catalogue', 'Free Access', and 'Other bookmarks'. Below the bar, there are links for 'The Tax Institute' and 'FarCry Login'. The main title 'Federal Register of Legislation' is centered above a dark blue announcement box. The announcement text welcomes users to the site, stating it incorporates all content from ComLaw, including the Federal Register of Legislative Instruments and the Acts database established under the Acts Publication Act 1905. It notes that most features remain unchanged but have been modernized. To the left is a vertical sidebar with links for 'Home', 'What's new', 'Constitution', 'Acts' (which is expanded to show 'Legislative instruments', 'Notifiable instruments', 'Gazettes', 'Bills', and 'Other'), 'Feedback', and 'Help'. At the bottom of the sidebar is a link to 'TERMS GOVERNING THE USE OF THIS WEBSITE'. The main content area contains several large blue buttons: 'Acts In Force' (top left), 'Legislative instruments In Force' (top right), 'Notifiable instruments In Force' (bottom left), 'Bills As Introduced' (bottom right), 'Gazettes' (bottom left), and 'Help' (bottom right). At the very bottom of the page is a standard Windows taskbar with icons for various applications like Internet Explorer, File Explorer, and Google Chrome.

From the home page, click on the blue “Acts in Force” box.

Select “in” for the list containing the Income Tax Assessment Acts.

Locate the Income Tax Assessment Act 1997, and click on the “download” option to the right.

The screenshot shows the 'Federal Register of Legislation' website. On the left, a sidebar lists categories like Home, What's new, Constitution, Acts, Legislative Instruments, Notifiable Instruments, Gazettes, Bills, and Other. A feedback link and terms of use are also present. The main content area shows the 'Income Tax Assessment Act 1997' with a status of 'In force'. Below this, a 'DETAILS' section is partially visible. To the right, a large list of 'Act Compilation' volumes is displayed, each with a preview icon, file type, size, and page count. The volumes are:

- Volume 1: 409 pages** (§ 1-1 to 36-55)
- Volume 2: 354 pages** (§ 40-1 to 55-10)
- Volume 3: 652 pages** (§ 58-1 to 122-205)
- Volume 4: 262 pages** (§ 124-1 to 152-40)
- Volume 5: 567 pages** (§ 164-1 to 220-800)
- Volume 6: 668 pages** (§ 230-1 to 312-15)
- Volume 7: 446 pages** (§ 315-1 to 420-70)
- Volume 8: 638 pages** (§ 615-1 to 727-910)
- Volume 9: 761 pages** (§ 735-1 to 852-15)

This presents you with the entire Act, divided into sections that are helpfully labelled to show you the range of sections it contains.

You can then open the volume that contains your section.

Click on the Adobe PDF icon to view.

# TimeBase

[www.timebase.com.au](http://www.timebase.com.au)

This site requires a subscription.

TimeBase offers a “point-in-time” service; ie “what did this section look like at a past given date?”

For example, if you wanted to see s23AJ as it appeared in 2003.

The screenshot shows the TimeBase Income Tax Point-in-Time Service website. The URL in the address bar is [www.timebase.com.au/income-tax/home.aspx](http://www.timebase.com.au/income-tax/home.aspx). The search bar shows the date "26 June 2013". The main content area includes sections for "Point-in-Time Legislation" (with a link to "31 December 1993 – Present"), "Other Materials" (including Rulings, Determinations, Bills, Explanatory Memoranda, Explanatory Statements, Second Reading Speeches, Daily Alert, The Henry Tax Review, and Budget Papers 2010-11), "Case Law" (with links to Full Text Cases (Commonwealth and State) and Caselink), and "Comparative Tables" (with a link to Income Tax Assessment Act 1936/1997). A footer note at the bottom states: "© Commonwealth of Australia 2013 and © TimeBase Pty Ltd 2013. Published by TimeBase using Multi Access Layer Technology - MALT™ AU PATENT 705144." The system tray at the bottom right shows the date as 26/06/2013 and the time as 1:48 PM.

Click on “Principal Acts” and then click on Income Tax Assessment Act 1936.

The screenshot shows a computer screen displaying the TimeBase Income Tax website. The main title is "Time Base Income Tax". The page is titled "Principal Acts in Alphabetical Sequence". A long list of tax acts is displayed, starting with "Business Names Registration (Application of Consequential Amendments) Act 2011 (No. 122)" and ending with "Income Tax Securities and Agreements Withholding Tax Recoupment Act 1986 (No. 50)". The "Income Tax Assessment Act 1936 (No. 27)" is clearly visible in the middle of the list. The top navigation bar includes links for "Subscribers home", "Help", "Feedback", and "Log Off". The search bar at the top right contains the text "advanced search - search history". The bottom of the screen shows the Windows taskbar with various icons and the system clock indicating 1:49 PM on 26/06/2013.

Click on the section range that covers 23AJ, drilling down until you reach the section itself.

The screenshot shows a detailed view of the "Income Tax Assessment Act 1936 (No. 27)" on the TimeBase Income Tax website. The page header includes "Research Date 26 June 2013" and "Incorporating amendments up to Act 49/2013 and Regulation 120/2013". The main content area is titled "Income Tax Assessment Act 1936 (No. 27)" and includes a note: "Scope: 31 December 1993 current to 26 June 2013". Below this, the act's text is presented in a structured format with headings such as "Editorial", "Long Title", "Part I - Preliminary", "Part II - Administration", "Part III - Liability to Taxation", and "Section 160ATE - Provisions relating to companies that cease to be life assurance companies". The text is organized into sections and subsections, with some parts being "Repealed" or "Replaced". The bottom of the screen shows the Windows taskbar with the system clock indicating 1:50 PM on 26/06/2013.

You will see from the date box at the top of the screen, that it shows this section as it appears at today's date:

The screenshot shows a computer desktop with the TimeBase Income Tax software open. The window title is "Income Tax Assessment". The research date is set to "26 June 2013". The main content area displays "Section 23AJ. Certain non-portfolio dividends from foreign countries not assessable". Below this, there is a scope note: "Scope: 29 June 2004 current to 26 June 2013". A list of provisions follows, including "Division 1A - Certain State/Territory bodies exempt", "Division 2 - Income", "Division 3 - Deductions", "Division 5 - Partnerships", "Division 6 - Trust Income", "Division 6AAA - Special Provisions relating to Non-Resident Companies", "Division 6AA - Income of Certain Children", "Division 6A - Alteration of Income", "Division 6B - Income of certain unit trusts", "Division 6C - Income of Certain Public Trading Trusts", "Division 6D - Provisions relating to certain closely held companies", "Division 6E - Adjustment of Division 6 assessable amounts", "Division 7 - Private Companies", "Division 7A - Distributions to entities connected with the company", "Section 110A - Year of income in which 1 July 2000", "Division 9 - Co-operative and Mutual Companies", "Division 9AA - Commutation of insurance contracts", "Division 9A - Offshore banking units", "Division 9C - Assessable income diverted under regulation 124KA(A)", "Section 124ZPAA(A) - Substitution subject to Division 124S of the ITAA1936", "Division 10E - PDFs (pooled development funds)", "Division 11 - Interest paid by Companies on Shares", "Division 11A - Dividends, Interest and Royalties payable", "Division 11B - Equity investments in small-medium sized enterprises", "Division 11C - Payments in respect of Mining Operations", "Division 12 - Overseas Ships", and "Division 13 - International agreements and determinations". The status bar at the bottom right shows the time as 1:51 PM and the date as 26/06/2013.

Change the date that appears in this box, so that it reads 28 June 2003, and click "go".

The resulting page shows section 23AJ as it was at that date.

The screenshot shows a computer desktop with the TimeBase Income Tax software open. The window title is "Income Tax Assessment". The research date is set to "28 June 2003". The main content area displays "Section 23AJ. Exemption of certain non-portfolio dividends from foreign countries". Below this, there is a scope note: "Scope: 31 December 1993 to 29 June 2003". A list of provisions follows, including "Division 1AA - Exemption of amounts paid out of Section 23AK", "Division 2DC - Exemption of certain income from a Section 23D", "Section 23E - Exemption of interest received by a Section 23F", "Section 23GA - Exemption on judgment debts relating to Section 23H", "Section 23I - Exemption of certain film income", "Section 23J - Sale of securities purchased at a discount", "Section 23L - Substitution of certain securities", "Section 23M - Exemption of certain benefits in the case of a company", "Division 1AA - Exemption from income tax: payment of dividends", "Division 1AB - Certain State/Territory bodies exempt", "Division 1A - Provisions relating to certain External Entities", "Division 2 - Income", "Division 3 - Deductions", "Division 5 - Partnerships", "Division 6 - Trust Income", "Division 6AAA - Special Provisions relating to Non-Resident Companies", "Division 6AA - Income of Certain Children", "Division 6A - Alteration of Income", "Division 6B - Income of certain unit trusts", "Division 6C - Income of Certain Public Trading Trusts", "Division 6D - Provisions relating to certain closely held companies", "Division 6E - Adjustment of Division 6 assessable amounts", "Division 7 - Private Companies", "Division 7A - Distributions to entities connected with the company", "Section 110A - Year of income in which 1 July 2000", "Division 9 - Co-operative and Mutual Companies", "Division 9AA - Commutation of insurance contracts", "Division 9A - Offshore banking units", "Division 9B - State Bank of NSW", "Division 9C - Assessable income diverted under regulation 124KA(A)", "Section 124ZPAA(A) - Substitution subject to Division 124S of the ITAA1936", "Division 10E - PDFs (pooled development funds)", "Division 11 - Interest paid by Companies on Shares", "Division 11A - Dividends, Interest and Royalties payable", "Division 11B - Equity investments in small-medium sized enterprises", "Division 11C - Payments in respect of Mining Operations", "Division 12 - Overseas Ships", and "Division 13 - International agreements and determinations". The status bar at the bottom right shows the time as 1:52 PM and the date as 26/06/2013.

# Lexis Nexis - CaseBase

[www.lexisnexis.com.au](http://www.lexisnexis.com.au)

This site requires a subscription.

The aspects of particular interest in this database are below.

## Case Law

From the main page, go to Advanced Search, and select Cases.

The screenshot shows the Lexis Advance Pacific Research interface. At the top, there is a navigation bar with links for 'Secure' (https://advance.lexis.com/firsttime?crid=938a14c0-175c-47f9-9410-e9c9c4d1a32a), 'The Tax Institute', 'FarCry Login', 'Koha > Log in to Koha', 'taxinstitute catalog', 'taxline web', 'office 365', 'Aptify HTML5 Web', and 'Other bookmarks'. Below the navigation bar, the main content area is titled 'Lexis Advance® Pacific'. It features a search bar with the placeholder 'Enter terms, publications, or a citation' and a dropdown menu for 'Advanced Search' and 'Search Tips'. The dropdown menu is open, showing options like 'Cases', 'Legislation', 'Analytical Materials', 'Publications', 'Forms & Precedents', and 'Edit'. On the left side, there are sections for 'History' (with 'Searches' and 'Documents' tabs, and links for 'capital works' and 'Legal Search'), 'Folders' (with a message 'You do not have any recently used folders.' and a 'View all folders' link), 'Alerts' (with a message 'You have not created any alerts. See Help to find out how to create an alert.'), and 'Notifications' (with a message 'You have no notifications.'). On the right side, there is a sidebar with a list of legal resources: 'Administrative Law Decisions', 'Australian Corporation Practice', 'Australian Corporations & Securities Reports (& ACLR)', 'Australian Law Reports', 'CaseBase Cases', 'CaseBase Journal Articles', 'Encyclopaedic Australian Legal Dictionary', 'Halsbury's Laws of Australia', 'LawNow Legislation', 'Australian Administrative Law', 'Australian Administrative Law - Bulletin', and 'Australian Capital Territory Reports'. At the bottom of the screen, there is a taskbar with several open PDF files and system status icons.

This opens up a search form.

To do a quick search for a case, enter the parties names in the case name box, change the date drop down box to “date is”, and enter the year in the last box on that line:

The screenshot shows the Lexis Advance search interface. The search bar at the top contains the text "Enter items below to create your search". Below the search bar, there are sections for "Cases" and "Select a different content type ▾". The "Cases" section includes fields for "Search within entire document for..." (Terms), "Document Segments/Fields" (Citation, Case Name, Catchwords/Summary), and "Judgment Date" (All available dates). To the right, there is a "Use Connectors" section with various Boolean operators and their meanings, and a "Segment Examples" section showing a preview of a legal document's structure.

Click on **search** to get your results.

The screenshot shows the search results page for the case "Bamford v Commissioner of Taxation". The results are listed under "AU Cases (77)". The first result is "1. ▲ Bamford v Commissioner of Taxation" from CaseBase, dated 03 Jun 2009. The second result is "2. ● Commissioner of Taxation v Bamford; Bamford v Commissioner of Taxation" from CaseBase, dated 30 Mar 2010. The third result is "3. C Bamford v Bamford" from CaseBase. The results page includes filters for "Narrow By" (Search Within Results, Content Type, Jurisdiction, Court, Timeline, Publication, Legal Topics) and sorting options ("Sort by: Relevance").

Click on the case name you wish to access

## Materials related to a case

From the page that displays the case, there are a line of links under the case details. These links will take you to items such as other cases that refer to the current case; publications that refer to the current case, and legislation that refers to the current case.

## Legislation links

Lexis has access to legislation, but the point of interest is that they have linked it to other items.

From the home page, select the Legislation drop down under the advanced search option.

In the search form, enter the title of the Act, and the section.

For example:

The screenshot shows the Lexis Advanced Search interface. In the search bar, the query '(leg-title("crimes (taxation offences) act 1980") and (prov-num(5) or prov-title(5)))' is entered. The results pane displays a single result: 'AU Leg: NZ Leg' followed by a link to 'View all connectors and commands'. Below this, there are sections for 'Use Connectors' (with examples like 'and', 'or', 'not') and 'Segment Examples' (showing a preview of the Fair Work Act 2009). The bottom of the screen shows a taskbar with several PDF files open and the system clock indicating 2:14 PM on 29/11/2017.

Hit search.

From the results list, click on the first result.

The screenshot shows a web browser window for Lexis Advance Pacific Research. The search query in the address bar is: (leg-title("crimes (taxation offences) act 1980")) and (prov-num(5) or prov-title(5)). The results page displays one item under 'AU Legislation (1)'. The result is 'CRIMES (TAXATION OFFENCES) ACT 1980' (Act No. 156, 1980). A blue icon with arrows (View Legislation Citor) is visible next to the title. The interface includes a sidebar for narrowing results by jurisdiction (AU, NZ), content type, publication, and legal topics. The bottom of the screen shows a taskbar with several open PDF files and system status icons.

This takes you to section 5.

Next to the title of the section, there is a blue icon with arrows on it and “view legislation citor”. Click on this.

(f) superannuation guarantee charge (see Part VII);  
 (g) goods and services tax (see Part VIII);  
 (h) wine equalisation tax (see Part IX);  
 (i) luxury car tax (see Part X).

**5 Arrangements to avoid payment of income tax**

(1) Where a person enters into an arrangement or transaction with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay income tax payable by the company or trustee, the person commits an offence.

(2) Where:

- (a) a person enters into an arrangement or transaction with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay future income tax payable by the company or trustee; and
- (b) income tax becomes due and payable by the company or trustee;

the person commits an offence.  
 Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

**6 Aiding and abetting**

(1) Where a person:

- (a) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or

This takes you to any case law or commentary they have that relates to section 5:

**s 5 Arrangements to avoid payment of income tax**

(CTH) CRIMES (TAXATION OFFENCES) ACT 1980

**In this document:**  
[Overview](#) | [Analytical Materials \(4\)](#) | [Cases \(4\)](#) | [History](#)

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**Overview**

**At a Glance**

Act Name	<a href="#">(CTH) CRIMES (TAXATION OFFENCES) ACT 1980</a>
Act No	156 of 1980

# IBFD

## International Bureau of Fiscal Documentation

This site requires a subscription.

The IBFD database covers the basic tax rules for most jurisdictions around the world, as well as the tax treaties between countries.

## Tax Treaties

The screenshot shows the IBFD Tax Research Platform homepage. At the top, there's a navigation bar with links for 'My Account', 'Log off', 'Welcome emmaatherton@taxinstitute.com.au', 'Favourites', 'Annotations', and 'History'. Below the navigation is a search bar with placeholder text 'Enter search terms...' and a 'Search' button. To the right of the search bar are buttons for 'Tools' and 'News & Updates'. On the left, there's a sidebar with dropdown menus for 'Country' (selected), 'Related Country', 'Region', 'International Organization', 'Practice Area', and 'Special Topic'. The main content area displays a list of treaty collections with checkboxes and counts: News (50,063 reports), Quick Reference Tables (372 tables), Country Key Features (304 documents), Country Surveys (735 chapters), Country Analyses (132 chapters), VAT, Sales Tax & Other Indirect Taxes (57 documents), Transfer Pricing (109 chapters), and Topical Analyses (249 documents). To the right of this list are sections for 'Treaties' (9,229 treaties), 'Models' (48 documents), 'Primary Source Material' (6,200 documents), 'Case Law' (6,597 documents), 'Online Books' (151 books), 'Journals' (7,379 articles), and 'Glossary' (3,969 documents). A note at the top of the main content area says: 'Attention: The current view of the platform has been rearranged for your convenience. To see all individual collections you are subscribed to, simply click Expand All. For more information please click here.' At the bottom of the page, there's a copyright notice: '© Copyright 2013 IBFD All rights reserved' and a link to the 'cookies statement page'. On the far right, there's a sidebar with 'Help and Demos' (links to detailed instructions, help pages, and video tutorials), 'ITA Online Courses' (links to various tax treaty courses), and 'IBFD Search Provider' (information about adding the provider to a browser). The bottom of the screen shows a Windows taskbar with various icons.

From the menu on the left hand side, go to Country and select China from the drop down menu.

When this has loaded, go to Related Country and select France from the drop down menu.

This gives you all the documentation relating to both these countries.

From the main pane, click on **Treaties**.

This gives you all available treaties between China and France, in English, Chinese and French.

## International Tax

From the menu on the left hand side, go to Country and select Bahamas from the drop down menu.

From the results page, click on **Country Surveys**.

This gives you access to personal and company tax information for the Bahamas.

The screenshot shows the IBFD Tax Research Platform interface. The search bar at the top contains the query "Country: Bahamas". The search results list three entries under "Matching chapters":

- Bahamas - Corporate Taxation
- Bahamas - Individual Taxation
- Bahamas - Business and Investment

Each entry includes details such as Title, Country, Last reviewed (1 December 2011), and a list of topics or chapters. A sidebar on the right titled "See also" provides a link to "View the charts of withholding tax rates applicable to payments under the tax treaties currently in force for 140 countries".

The screenshot shows a computer monitor displaying the IBFD Tax Research Platform. The window title is "IBFD Tax Research Platform". The URL in the address bar is "online.ibfd.org/kbase/#topic=doc&url=%252fcollections%252fghta%252fhtml%252fghta\_bs\_x\_004.html&WT\_z\_nav=outline&collid=4915&hash=ghta\_bs\_x\_4.1.". The top right corner shows a welcome message: "Welcome emmaa@theron@taxinstitute.com.au". The main content area is titled "Bahamas - Corporate Taxation - Country Surveys - 4. Taxes on Payroll (Last Reviewed: 1 December 2011)". The left sidebar has a tree view of tax topics: Bahamas - Corporate Taxation (selected), Bahamas - Income Tax, Bahamas - Capital Gains, Bahamas - International Aspects, Bahamas - Anti-avoidance, Bahamas - Value Added Tax, and Bahamas - Miscellaneous Direct Taxes. The main content section starts with "4. Taxes on Payroll" and "4.1. Payroll tax". It states: "There is no payroll tax." Then it moves to "4.2. Social security contributions". It says: "The Bahamas' social security scheme (National Insurance) is regulated by the National Insurance Act, Chapter 350, as amended, and supplemented by the contribution and benefits regulations, Statutory Instruments 68 and 70 of 1984, and various other regulations. The National Insurance Board administers the scheme. The National Insurance Fund receives contributions and pays out benefits." Below this, it specifies: "Contributions are due on: an employment in the Bahamas under any contract of service; an employment, whether within or outside the Bahamas, of a person domiciled or having a place of residence there, as master or a member of the crew of any ship, vessel or aircraft, of which the owner resides or has his principal place of business in the Bahamas; an employment outside the Bahamas of a person domiciled or having a place of residence there, as a member of the diplomatic or consular service of the Bahamas, or as a domestic worker for such service; and any other employment, service or occupation prescribed by the Minister." At the bottom of the content area, there is a copyright notice: "© Copyright 2013 IBFD All rights reserved" and a link to the "Disclaimer". The bottom of the screen shows a standard Windows taskbar with icons for Start, File Explorer, Internet Explorer, and other applications, along with the date and time: "3:21 PM 28/06/2013".

## TaxLine

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TaxLine is The Tax Institute's research service, designed to provide tax-related information in the form of published commentary, articles, legislation etc. The Tax Institute's library is one of Australia's largest dedicated tax libraries.

Members receive FREE research assistance, and can access the Research Librarian via:

E: [taxline@taxinstitute.com.au](mailto:taxline@taxinstitute.com.au)

W: <http://www.taxinstitute.com.au>

# Copyright

When searching for tax information on the internet, it's very important to be aware of copyright restrictions.

According to the Copyright Act, you cannot download more than 10% of a publication, or a chapter – whichever is largest.

If you breach the Copyright Act, you could incur huge fines for your organisation.

For more information on copyright, visit:

- Copyright Agency Limited – <http://www.copyright.com.au>



- Australian Copyright Council – <http://www.copyright.org.au>

