

# Losses

## About this section

Section C3 provides technical detail on the process of transferring and using losses. It comprises:

- a technical introduction to the treatment of losses under consolidation
- a high-level worked example of the loss transfer and utilisation process
- a series of smaller, more detailed worked examples describing the different tests, calculations and scenarios that may arise.

For a brief description of the consolidation loss provisions see Part B of the Consolidation Reference Manual (→ 'Transferring and using losses', B2-3).

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### Proposed changes to consolidation

Proposed changes to consolidation announced by the Government are not incorporated into the *Consolidation reference manual* until they become law. In the interim, information about such changes can be viewed at:

- <http://assistant.treasurer.gov.au> (Assistant Treasurer’s press releases)
- [www.treasury.gov.au](http://www.treasury.gov.au) (Treasury papers on refinements to the consolidation regime).