Status: **legally binding**

Class Ruling

Apiam Animal Health Limited – scheme of arrangement and special dividend

Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Table of Contents	**Paragraph**

What this Ruling is about

1. This Ruling sets out the income tax consequences for former shareholders of Apiam Animal Health Limited (Apiam) in relation to:

- their receipt of the special dividend of $0.10 per share on 16 February 2026 (Special Dividend), and
- the consideration from the scheme of arrangement (Scheme Consideration) implemented on 23 February 2026 (Implementation Date) whereby they received cash or Class B ordinary shares (Class B shares) in the capital of Pepper HoldCo Limited (HoldCo), or a combination of both, in exchange for their Apiam shares that were acquired by Pepper BidCo Pty Ltd (BidCo) (Scheme of Arrangement).

2. Details of this scheme are set out in paragraphs 48 to 85 of this Ruling.

3. All legislative references in this Ruling are to provisions of the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997* (as detailed in Table 2 in the Appendix to this Ruling), unless otherwise indicated.

4. Terms capitalised in this Ruling take their meaning from the Apiam Animal Health Scheme Booklet, dated 12 December 2025.

Status: **legally binding**

Who this Ruling applies to

5. This Ruling applies to you if you were an Apiam shareholder who held your Apiam shares on:

- 13 February 2026 (Special Dividend Record Date) and received the Special Dividend on 16 February 2026 (Special Dividend Payment Date)
- 18 February 2026 (Scheme Record Date) and participated in the Scheme of Arrangement, and
- capital account – that is, you did not hold your Apiam shares as ‘revenue assets’ (as defined in section 977-50) or as ‘trading stock’ (as defined in subsection 995-1(1)).

6. This Ruling does not apply to you if you:

- are an ‘exempt entity’ (as defined in subsection 995-1(1))
- are a ‘temporary resident’ of Australia (as defined in subsection 995-1(1))
- acquired your Apiam shares under an ‘employee share scheme’ (as defined in section 83A-10)
- are subject to the investment manager regime in Subdivision 842-I in relation to your Apiam shares, or
- are subject to the taxation of financial arrangements rules in Division 230 in relation to the scheme outlined in paragraphs 48 to 85 of this Ruling.

Note: Division 230 will not apply to individuals unless they have made an election for it to apply.

When this Ruling applies

7. This Ruling applies from 1 July 2025 to 30 June 2026.

Ruling

Dividend and frankable distribution

8. The Special Dividend is a:

- ‘dividend’ as defined in subsection 6(1), and
- ‘frankable distribution’ as defined in section 202-40.

Assessabilty of the special dividend, franking credit, entitlement to tax offset and withholding tax

Resident shareholders

9. If you are a ‘resident of Australia’ (as defined in subsection 6(1)), you include the Special Dividend in your assessable income (subparagraph 44(1)(a)(i)).

10. You include the franking credits attached to the Special Dividend in your assessable income and are entitled to a tax offset equal to the amount of those credits if:

- you are an entity that is not covered by subsection 207-15(2) – that is, you
  - are not a partnership or trustee (except a partnership or trustee that is a 'corporate tax entity' as defined in section 960-115 or a trustee of a complying superannuation entity), or
  - did not receive the Special Dividend indirectly through a partnership or trust, and
- you are a 'qualified person' (as defined in Division 1A of former Part IIIAA), and
- where you are an individual or a corporate tax entity, you also satisfy the residency requirements in section 207-75 (sections 207-15, 207-20, 207-70 and 207-145).

11. If you are a qualified person who received the Special Dividend as a trustee of a trust or as a partnership, you include the franking credits attached to the Special Dividend in the trust's or partnership's assessable income, provided you are neither a corporate tax entity nor a trustee of a complying superannuation entity (subsection 207-35(1) and section 207-145).

12. To the extent that the Special Dividend is exempt income or non-assessable non-exempt income in your hands (unless an exception in Subdivision 207-E applies to you), the relevant amount of the franking credits attached to the Special Dividend is not included in your assessable income and the tax offset you are entitled to will be reduced accordingly (Subdivision 207-D).

13. The tax offset is refundable (table item 40 of section 63-10), unless you are a:

- trustee of a non-complying superannuation fund or non-complying approved deposit fund (subsection 67-25(1A))
- trustee of a trust who is liable to be assessed under sections 98 or 99A (subsection 67-25(1B)), or
- corporate tax entity (unless you are an exempt institution that is eligible for a refund or a life insurance company that has received the Special Dividend on the Apiam shares that were not held by you on behalf of your shareholders) (subsections 67-25(1C) and (1D)).

Non-resident shareholders

Special dividend attributable to a permanent establishment in Australia

14. If you are a non-resident and the Special Dividend is attributable to a permanent establishment in Australia, you include the Special Dividend in your assessable income (paragraphs 44(1)(b) and (c)) and, if you did not receive the Special Dividend in your capacity as a trustee, you are not liable to pay withholding tax in respect of the Special Dividend (subsection 128B(3E)).

15. If you are also a qualified person, you include the amount of the franking credit attached to the Special Dividend in your assessable income and are entitled to a tax offset equal to the amount of that franking credit (sections 207-20, 207-70 and subsection 207-75(2)).

16. The tax offset is not refundable (subsection 67-25(1DA)).

Special dividend not attributable to a permanent establishment in Australia

17. If you are a non-resident and the Special Dividend is not attributable to a permanent establishment in Australia, the Special Dividend is not included in your assessable income (subparagraph 44(1)(b)(i) and section 128D) and you are not liable for withholding tax in respect of the dividend (paragraph 128B(3)(ga)).

18. You do not include the amount of the franking credit that is attached to the Special Dividend in your assessable income and are not entitled to a tax offset for that franking credit (sections 207-20 and 207-70).

Related payment and qualified persons

19. You have made a related payment in respect of the Special Dividend (former section 160APHN) and, therefore, the secondary qualification period applies (former paragraph 160APHO(1)(b)).

20. You will be a qualified person in relation to the Special Dividend if, during the secondary qualification period from 31 December 2025 to 17 February 2026, you held your Apiam shares at risk for a continuous period of at least 45 days (former paragraph 160APHO(2)(a)).

21. In working out the number of days you continuously held your Apiam shares at risk, any days on which you had 'materially diminished risk of loss or opportunity for gain' (as defined in former section 160APHM) in respect of the shares are excluded, although the exclusion is not taken to break the continuity period during which you held your Apiam shares (former subsection 160APHO(3)).

22. The small shareholder exception in former section 160APHT does not apply in determining whether you are a qualified person as you have made a related payment in respect of the Special Dividend (former subsection 160APHT(2)).

Anti-avoidance and integrity provisions

Section 177EA

23. We will not make a determination under paragraph 177EA(5)(b) to deny the whole, or any part, of the imputation benefit you received in relation to the Special Dividend.

Section 204-30

24. We will not make a determination under paragraph 204-30(3)(c) to deny the whole, or any part, of the imputation benefit you received in relation to the Special Dividend.

Dividend stripping operation, distribution washing and foreign income tax deduction

25. Paragraphs 207-145(1)(d) (about dividend stripping operations) and 207-145(1)(da) (about distribution washing) will not apply to deny the gross-up of your assessable income

by the amount of the franking credit attached to the Special Dividend or to deny the tax offset to which you are otherwise entitled to under Division 207.

26. If you are entitled to a 'foreign income tax deduction' (as defined in section 832-120) in relation to the Special Dividend, the amount of the franking credit attached to the Special Dividend is not included in your assessable income and you will not be entitled to a tax offset under Division 207 (paragraphs 207-145(1)(db), (e) and (f)).

Capital gains tax consequences

CGT event A1

27. CGT event A1 happened to you on the Implementation Date when you disposed of your Apiam shares to BidCo in accordance with the Scheme of Arrangement (section 104-10).

Capital proceeds

28. The capital proceeds you received in respect of CGT event A1 happening to your Apiam shares is $0.77 per share, being the amount of $0.87 per share you received under the Scheme of Arrangement less the amount of $0.10 per share you received as the Special Dividend (subsection 116-20(1)).

Capital gain or capital loss

29. You made a capital gain if the capital proceeds from the disposal of your Apiam share exceeded its cost base (subsection 104-10(4)). The capital gain is the amount of the excess.

30. You made a capital loss if the capital proceeds from the disposal of your Apiam share is less than its reduced cost base (subsection 104-10(4)). The capital loss is the amount of the difference.

Discount capital gain

31. If you made a capital gain from the disposal of your Apiam share, you can treat the capital gain as a discount capital gain, provided you:

- are an individual, a complying superannuation entity or a trust subject to the rules in Subdivision 115-C (section 115-10), and
- acquired, or are taken to have acquired, your Apiam share on or before 22 February 2025 (subsection 115-25(1)).

Foreign-resident shareholders

32. Your Apiam shares were not indirect taxable Australian real property interests on the Implementation Date (sections 855-15 and 855-25).

33. If you were a 'foreign resident' or the trustee of a 'foreign trust for CGT purposes' (as defined in subsection 995-1(1)) just before the Implementation Date, any capital gain

or capital loss you made as a result of CGT event A1 happening to your Apiam shares is disregarded under subsection 855-10(1), provided your Apiam shares:

- had not been used at any time by you in carrying on a business through a permanent establishment in Australia (table item 3 of section 855-15), or
- were not covered by subsection 104-165(3) about individuals choosing to disregard capital gains upon ceasing to be Australian residents (table item 5 of section 855-15).

Availability of scrip for scrip roll-over if a capital gain is made

34. If you received Class B shares as the whole or part of your Scheme Consideration and you made a capital gain from the disposal of your Apiam shares, you may choose to obtain scrip for scrip roll-over (sections 124-780, 124-785 and 124-790).

35. Scrip for scrip roll-over is not available if any capital gains you might make from the replacement Class B shares would be disregarded (other than because of a roll-over) (paragraph 124-795(2)(a)).

36. If you were a foreign resident just before the Implementation Date, you cannot obtain scrip for scrip roll-over unless the Class B shares you received were ‘taxable Australian property’ (as defined in section 855-15) just after the Implementation Date (subsection 124-795(1)).

37. If you choose to obtain scrip for scrip roll-over, you are taken to have acquired your replacement Class B shares on the date you acquired your corresponding Apiam shares for CGT purposes (table item 2 of subsection 115-30(1)).

Consequences of choosing scrip for scrip roll-over if you received only Pepper HoldCo Limited shares as your consideration

38. Where you only received Class B shares as your Scheme Consideration (that is, you did not receive any cash consideration) and you choose to obtain scrip for scrip roll-over, the capital gain you made on the disposal of your Apiam shares is disregarded (subsection 124-785(1)).

39. The first element of the cost base and reduced cost base of each Class B share you received is worked out by reasonably attributing to it the cost base and reduced cost base (respectively) of the Apiam shares you exchanged for those Class B shares (subsections 124-785(2) and (4)).

40. If all of your Apiam shares were acquired on the same date and they have identical rights and obligations, then we accept that a reasonable method of attribution would be to calculate the first element of the cost base and reduced cost base (respectively) of each replacement Class B share by dividing the total cost bases and total reduced cost bases (respectively) of your Apiam shares by the number of replacement Class B shares you received.

Consequences of choosing scrip for scrip roll-over if you received Pepper HoldCo Limited shares and cash as your consideration

41. Where you received a combination of Class B shares and cash as your Scheme Consideration and you choose to obtain scrip for scrip roll-over, the part of the capital gain

made on the disposal of your Apiam shares that is attributable to the receipt of Class B shares is disregarded (subsections 124-785(1) and 124-790(1)).

42. Any part of the capital gain that is attributable to the receipt of cash consideration is not disregarded because it is ineligible proceeds for which roll-over is not available (subsection 124-790(1)).

43. The first element of the cost base and reduced cost base of each Class B share is worked out by reasonably attributing to it the cost base and reduced cost base (respectively) of the Apiam shares you exchanged for those Class B shares, as reduced by so much of the cost bases and reduced cost bases (respectively) of your Apiam shares as is attributable to the cash consideration (subsections 124-785(2), (3) and (4)).

44. If all of your Apiam shares were acquired on the same date and they have identical rights and obligations, then we accept that a reasonable method of attribution would be to calculate the first element of the cost base and reduced cost base (respectively) of each replacement Class B share by dividing the total cost bases and total reduced cost bases (respectively) of your Apiam shares (as reduced by so much of the total cost bases and total reduced cost bases (respectively) of your Apiam shares as is attributable to the cash consideration) by the number of replacement Class B shares you received (subsections 124-785(2), (3), (4) and section 124-790).

Consequences if you do not, or cannot, choose scrip for scrip roll-over

45. If you do not, or cannot, choose to obtain scrip for scrip roll-over, you must account for any capital gain or capital loss from CGT event A1 happening on the disposal of your Apiam shares in working out your net capital gain or net capital loss for the income year in which CGT event A1 happened (sections 102-5 and 102-10).

46. The first element of the cost base and reduced cost base of your Class B shares is equal to the market value, as at the Implementation Date, of the Apiam shares you exchanged in respect of acquiring the Class B shares (paragraph 110-25(2)(b) and subsection 110-55(2)).

47. You are taken to have acquired your Class B shares on the Implementation Date (table item 2 of section 109-10).

Scheme

48. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

Apiam Animal Health Limited

49. Apiam is an Australian company limited by shares, incorporated in 1998.

50. Apiam is in the veterinary business, providing services predominately in regional Australia.

51. Apiam and its wholly owned subsidiaries have not elected to form an income tax consolidated group for Australian tax purposes.

52. As at the Special Dividend Payment Date, Apiam had:

- 187,899,884 ordinary shares on issue (the only class of shares on issue and listed on the Australian Securities Exchange (ASX))
- $1.104 million in accumulated losses
- $27.398 million in current year profits, and
- a franking account balance of $12.916 million.

53. On the Special Dividend Record Date, Apiam had 1,519 shareholders, with non-resident shareholders beneficially holding approximately 2.44% of its shares.

Pepper BidCo Pty Ltd and Pepper HoldCo Limited

54. BidCo is an Australian proprietary company incorporated for the purposes of acquiring all of the shares in Apiam.

55. BidCo is wholly owned by HoldCo, an unlisted Australian public company.

56. HoldCo is wholly owned by Adamantem Capital Fund II (Adamantem), which is based in Australia. Adamantem is comprised of 4 separate legal entities, each of which holds an equal interest in HoldCo, and is managed and advised by Adamantem Capital Management Pty Ltd.

57. Immediately before the Implementation Date, HoldCo only had Class A ordinary shares. These Class A ordinary shares are held by Adamantem investors.

58. Immediately after the Implementation Date, HoldCo had Class A and Class B ordinary shares.

59. The Class B shares carry the same economic and voting rights as the Class A ordinary shares. However, the 2 classes of shares differ in:

- personal rights relating to appointment, removal and replacement of directors of HoldCo
- constitution of a quorum for a HoldCo board or shareholder meeting
- disposal of shares
- nominee arrangements, and
- non-compete, non-solicit and non-interference restraints.

60. Bidco, HoldCo and Adamantem did not own any of the shares in Apiam prior to the implementation of the Scheme of Arrangement.

Scheme of Arrangement

61. On 22 October 2025, Apiam entered into a Scheme Implementation Deed (SID) with BidCo and HoldCo, under which BidCo would acquire 100% of the issued capital of Apiam for a price of $0.87 per share, less the amount of the Special Dividend per share.

62. Under the Scheme of Arrangement, Apiam shareholders (who were not an ineligible foreign shareholder) could elect to receive the Scheme Consideration in one of the following manners:

- All Cash Consideration – being $0.87 cash per Apiam share (Cash Consideration), less the amount of the Special Dividend per share.
- All Scrip Consideration – being 0.87 Class B shares for every Apiam share (Scrip Consideration), reduced by eighty-seven hundredths of the total number of Class B shares which the Apiam shareholder would have received (if no Special Dividend was paid) for every cent in the cash amount per Apiam share of the Special Dividend.
- Mixed Consideration Option One – being
  - Cash Consideration in respect of 25% of the Apiam shares held by the Apiam shareholder on the Scheme Record Date, less
  - the total amount of the Special Dividend received by the Apiam shareholder on the Special Dividend Payment Date, plus
  - Scrip Consideration in respect of 75% of the Apiam shares held by the Apiam shareholder on the Scheme Record Date.
- Mixed Consideration Option Two – being
  - Cash Consideration in respect of 50% of the Apiam shares held by the Apiam shareholder on the Scheme Record Date, less
  - the total amount of the Special Dividend received by the Apiam shareholder on the Special Dividend Payment Date, plus
  - Scrip Consideration in respect of 50% of the Apiam shares held by the Apiam shareholder on the Scheme Record Date.

63. The Scrip Consideration was subject to a scale back arrangement, such that the total number of Class B shares issued under the Scheme of Arrangement could not exceed 24% of the total issued capital of HoldCo as at the Implementation Date.

64. Ineligible foreign shareholders in Apiam received the All Cash Consideration in respect of the Apiam shares they held on the Scheme Record Date.

65. On 3 February 2026, the requisite majority of Apiam's shareholders approved the Scheme of Arrangement at a shareholder meeting.

66. On 6 February 2026, the Scheme of Arrangement was approved by order of the Supreme Court of New South Wales for the purposes of paragraph 411(4)(b) of the *Corporations Act 2001*. Apiam shares were suspended on the ASX from close of trading on 6 February 2026.

67. On the Scheme Record Date, each Apiam shareholder's entitlement to the Scheme Consideration was determined.

68. On the Implementation Date, the Scheme Consideration was provided to Apiam shareholders and their Apiam shares were transferred to Bidco, resulting in Apiam becoming a wholly owned subsidiary of BidCo.

69. The shares in Apiam were removed from the official list of the ASX at close of trading on 24 February 2026.

Special Dividend

70. Clause 4.6 of the SID provides that, subject to the Scheme of Arrangement becoming effective and Apiam complying with the requirements of section 254T of the *Corporations Act 2001*, Apiam may (in its absolute discretion) declare or determine and pay a special dividend in a cash amount of up to $0.10 per share.

71. On the Special Dividend Payment Date, Apiam paid a fully franked dividend of $0.10 per share to all Apiam shareholders in proportion to their shareholding held on the Special Dividend Record Date.

72. The Special Dividend was:

- paid from Apiam's current year profits and not out of Apiam's share capital account
- funded by existing working capital debt facilities, and
- calculated taking into account expected transaction costs and the trading outlook of Apiam for the remainder of the income year.

73. The Special Dividend did not result in Apiam breaching the benchmark franking rule.

74. BidCo, HoldCo and Adamantem, or any of their associates, were not funded or in any way connected to the funding of the Special Dividend.

75. The Special Dividend was paid at the discretion of the directors of Apiam. BidCo, HoldCo and Adamantem, or any of their associates, had no influence or control over the declaration and payment of the Special Dividend.

76. No amount of the Special Dividend was funded, directly or indirectly, from any 'equity interests' (as defined in subsection 995-1(1)) issued prior to the Implementation Date.

77. No equity interests in Apiam, BidCo, HoldCo or Adamantem (or any of their subsidiaries or associates) have been, or will be, issued to (directly or indirectly):

- fund the repayment of the portion of the debt incurred by Apiam (or its subsidiaries) to pay the Special Dividend, or
- replenish the money expended by Apiam (or its subsidiaries) in paying the Special Dividend.

Other matters

78. The Scheme of Arrangement was not conditional on the Special Dividend being declared and paid and BidCo, HoldCo or Adamantem had no right to terminate the SID if Apiam did not declare and pay the Special Dividend.

79. There was no 'significant stakeholder' or 'common stakeholder' in Apiam within the meaning of those terms in section 124-783.

80. All parties that participated in the Scheme of Arrangement dealt at arm's length for the purposes of subsection 124-780(4).

81. HoldCo did not make a choice under subsection 124-795(4) that the Apiam shareholders could not obtain the roll-over in Subdivision 124-M.

Status: **legally binding**

82. On the Implementation Date, the sum of the market values of Apiam's assets that were taxable Australian real property did not exceed the sum of the market values of its other assets for the purposes of section 855-30.

83. On the Implementation Date, no non-resident Apiam shareholder owned, individually or together with associates, more than 10% of Apiam's shares.

84. With the exception of the 2022–23 income year, Apiam had paid fully franked dividends of between $0.004 to $0.012 per share biannually to its shareholders since the 2016–17 income year.

Key dates

85. Table 1 of this Ruling is a summary of the key dates for the Scheme of Arrangement and the Special Dividend.

Table 1: Summary of key dates for the Scheme of Arrangement and the Special Dividend

Date	Event
22 October 2025	SID executed
12 December 2025	First Court Hearing
12 December 2025	Scheme Booklet registered with ASIC
3 February 2026	Scheme Meeting
6 February 2026	Scheme approval at Second Court Hearing
6 February 2026	Effective Date
13 February 2026	Special Dividend Record Date
16 February 2026	Special Dividend Payment Date
18 February 2026	Scheme Record Date
23 February 2026	Implementation Date

Commissioner of Taxation
17 June 2026

Appendix – Legislative provisions

86. Table 2 of this Ruling sets out the details of the provisions of the *Income Tax Assessment Act 1936* or *Income Tax Assessment Act 1997* ruled upon or referenced in this Ruling.

Table 2: Provisions of the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* ruled upon or referenced in this Ruling

Income Tax Assessment Act 1936	subsection 6(1)
Income Tax Assessment Act 1936	subparagraph 44(1)(a)(i)
Income Tax Assessment Act 1936	paragraph 44(1)(b)
Income Tax Assessment Act 1936	subparagraph 44(1)(b)(i)
Income Tax Assessment Act 1936	paragraph 44(1)(c)
Income Tax Assessment Act 1936	section 98
Income Tax Assessment Act 1936	section 99A
Income Tax Assessment Act 1936	subsection 128B(3E)
Income Tax Assessment Act 1936	paragraph 128B(3)(ga)
Income Tax Assessment Act 1936	section 128D
Income Tax Assessment Act 1936	Division 1A of former Part IIIAA
Income Tax Assessment Act 1936	former section 160APHM
Income Tax Assessment Act 1936	former section 160APHN
Income Tax Assessment Act 1936	former paragraph 160APHO(1)(b)
Income Tax Assessment Act 1936	former paragraph 160APHO(2)(a)
Income Tax Assessment Act 1936	former subsection 160APHO(3)
Income Tax Assessment Act 1936	former section 160APHT
Income Tax Assessment Act 1936	former subsection 160APHT(2)
Income Tax Assessment Act 1936	section 177EA
Income Tax Assessment Act 1936	paragraph 177EA(5)(b)
Income Tax Assessment Act 1997	section 63-10
Income Tax Assessment Act 1997	subsection 67-25(1A)
Income Tax Assessment Act 1997	subsection 67-25(1B)
Income Tax Assessment Act 1997	subsection 67-25(1C)
Income Tax Assessment Act 1997	subsection 67-25(1D)
Income Tax Assessment Act 1997	subsection 67-25(1DA)
Income Tax Assessment Act 1997	section 83A-10
Income Tax Assessment Act 1997	section 102-5
Income Tax Assessment Act 1997	section 102-10
Income Tax Assessment Act 1997	section 104-10
Income Tax Assessment Act 1997	subsection 104-10(4)
Income Tax Assessment Act 1997	subsection 104-165(3)
Income Tax Assessment Act 1997	section 109-10
Income Tax Assessment Act 1997	paragraph 110-25(2)(b)
Income Tax Assessment Act 1997	subsection 110-55(2)
Income Tax Assessment Act 1997	Subdivision 115-C
Income Tax Assessment Act 1997	section 115-10
Income Tax Assessment Act 1997	subsection 115-25(1)

Income Tax Assessment Act 1997	subsection 115-30(1)
Income Tax Assessment Act 1997	subsection 116-20(1)
Income Tax Assessment Act 1997	Subdivision 124-M
Income Tax Assessment Act 1997	section 124-780
Income Tax Assessment Act 1997	subsection 124-780(4)
Income Tax Assessment Act 1997	section 124-783
Income Tax Assessment Act 1997	section 124-785
Income Tax Assessment Act 1997	subsection 124-785(1)
Income Tax Assessment Act 1997	subsection 124-785(2)
Income Tax Assessment Act 1997	subsection 124-785(3)
Income Tax Assessment Act 1997	subsection 124-785(4)
Income Tax Assessment Act 1997	section 124-790
Income Tax Assessment Act 1997	subsection 124-790(1)
Income Tax Assessment Act 1997	subsection 124-795(1)
Income Tax Assessment Act 1997	paragraph 124-795(2)(a)
Income Tax Assessment Act 1997	subsection 124-795(4)
Income Tax Assessment Act 1997	section 202-40
Income Tax Assessment Act 1997	section 204-30
Income Tax Assessment Act 1997	paragraph 204-30(3)(c)
Income Tax Assessment Act 1997	Division 207
Income Tax Assessment Act 1997	section 207-15
Income Tax Assessment Act 1997	subsection 207-15(2)
Income Tax Assessment Act 1997	section 207-20
Income Tax Assessment Act 1997	subsection 207-35(1)
Income Tax Assessment Act 1997	section 207-70
Income Tax Assessment Act 1997	section 207-75
Income Tax Assessment Act 1997	subsection 207-75(2)
Income Tax Assessment Act 1997	Subdivision 207-D
Income Tax Assessment Act 1997	Subdivision 207-E
Income Tax Assessment Act 1997	section 207-145
Income Tax Assessment Act 1997	paragraph 207-145(1)(d)
Income Tax Assessment Act 1997	paragraph 207-145(1)(da)
Income Tax Assessment Act 1997	paragraph 207-145(1)(db)
Income Tax Assessment Act 1997	paragraph 207-145(1)(e)
Income Tax Assessment Act 1997	paragraph 207-145(1)(f)
Income Tax Assessment Act 1997	Division 230
Income Tax Assessment Act 1997	section 832-120
Income Tax Assessment Act 1997	Subdivision 842-I
Income Tax Assessment Act 1997	subsection 855-10(1)
Income Tax Assessment Act 1997	section 855-15
Income Tax Assessment Act 1997	section 855-25
Income Tax Assessment Act 1997	section 855-30
Income Tax Assessment Act 1997	section 960-115
Income Tax Assessment Act 1997	section 977-50
Income Tax Assessment Act 1997	subsection 995-1(1)

Status: **not legally binding**

References

Legislative references:
- Corporations Act 2001 254T
- Corporations Act 2001 411(4)(b)

ATO references

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