

**Manual for the  
National Tax Equivalent Regime  
October 2019  
(Version 11)**

**[History:**

Version 1 of the Manual released in June 2001  
Version 2 of the Manual released in July 2002  
Version 3 of the Manual released in March 2004  
Version 4 of the Manual released in February 2005  
Version 5 of the Manual released in January 2006  
Version 6 of the Manual released in January 2008  
Version 7 of the Manual released in March 2010  
Version 8 of the Manual released in February 2012  
Version 9 of the Manual released in April 2014  
Version 10 of the Manual released in April 2016

**[Archived:**

History notes for amendments to the Manual made by Versions 2, 3, 4, 5 & 6 have been archived. For the wording of these history notes, see Version 8.]

# ATTACHMENT 1

[DELETED]