

ATTACHMENT 1 -

**Manual for the
National Tax Equivalent Regime
January 2022
(Version 12)**

[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
Version 11 of the Manual released in October 2019]

[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History notes for amendments to the Manual made by Versions 2, 3, 4, 5 & 6 have been archived.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

NTER ENTITIES

[Deleted]

[History: Attachment 1 deleted by January 2008 (Version 6), with effect from 1 January 2008.]

This attachment refers to the NTER Entity Register which lists the entities currently registered in the NTER. This is now published separately.