PS LA 2007/7 - Making default assessments of taxable income in respect of attributable income

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Australian Government
Australian Taxation Office

PS LA 2007/7
Making default assessments of taxable income in respect of attributable income

This Practice Statement provides guidance for ATO staff on issuing default assessments in respect of the attributable income of taxpayers.

This Practice Statement is an internal ATO document and an instruction to ATO staff.

Taxpayers can rely on this Practice Statement to provide them with protection from interest and penalties in the following way. If a statement turns out to be incorrect and taxpayers underpay their tax as a result, they will not have to pay a penalty, nor will they have to pay interest on the underpayment provided they reasonably relied on this Practice Statement in good faith. However, even if they do not have to pay a penalty or interest, taxpayers will have to pay the correct amount of tax provided the time limits under the law allow it.

1. What this Practice Statement is about

When a taxpayer does not lodge a return or we are not satisfied with the return they did lodge, we can make a default assessment under section 167 of the *Income Tax Assessment Act 1936*.

All legislative references in this Practice Statement are to the *Income Tax Assessment Act 1936*, unless otherwise indicated.

This Practice Statement provides guidelines on issuing such a default assessment in situations where attribution regimes operate to attribute certain income to Australian residents who have interests in a foreign company or trust, or who have transferred property or services to a foreign trust.

The attribution regimes include:

- the controlled foreign company (CFC) regime
- foreign investment fund (FIF) regime (applicable to 2009–10 and prior years of income), and
- transferor trust regimes.

2. When taxpayers might be affected by attribution regimes

A taxpayer may be affected by the attribution regimes where available information indicates that the taxpayer:

- has transferred property (including funds) or services to an offshore entity in a nil, low or preferential tax jurisdiction
- is a shareholder in an offshore entity in a nil, low or preferential tax jurisdiction
- exercises control over an offshore entity in a nil, low or preferential tax jurisdiction
- has an interest in, or is entitled to acquire an interest in an offshore entity in a nil, low or preferential tax jurisdiction, or
- is an associate of an entity with any of the above-mentioned attributes.

3. Making the default assessment

Once you have determined that a taxpayer may be affected by the attribution regimes, and the general circumstances which allow section 167 to be used, you should make a default assessment in line with the following guidelines. This should be done as soon as there is sufficient information to allow you to make a reasonable calculation of the attributable (and, therefore, taxable) income.

In most circumstances, the taxpayer should be informed of your intention to make a default assessment, as well as the basis upon which it will be calculated, prior to the assessment being made.

An exception to this general rule would be where an assessment needs to issue urgently. As examples, this may be where there is a risk of:

- the taxpayer leaving Australia to avoid their tax obligations, or
- dilution or dissipation of assets.

4. Determining the facts

When making a default assessment, we are able to draw conclusions of fact or make underlying calculations which allow us to determine the final taxable income.[1]

[1] See *Bailey v Commissioner of Taxation (Cth)* [1977] HCA 11; 136 CLR 214 at [217] and *Commissioner of Taxation v Dalco* [1990] HCA 3; 168 CLR 614 at [630].

Controlled foreign companies – Part X

When considering the attribution rules for CFCs, we need to adopt a reasonable basis from available evidence for determining each of the following matters:

- Assuming the company is determined to be a resident of a listed country or of an unlisted country (as defined by subsection 320(1)), the degree of control or influence capable of being exercised by a taxpayer over a person or entity, including whether the taxpayer's circumstances meet the tests for
  - strict control, under paragraph 340(a)
  - assumed control, under paragraph 340(b), and
  - de facto control, under paragraph 340(c).
- Whether a taxpayer is an associate of a person or entity for the purposes of the section 318 associate test, including whether they have sufficient influence over that person or entity.
- Whether a taxpayer has an entitlement to acquire an interest in a CFC under the definition contained within section 322, including in situations where the taxpayer might otherwise not be an attributable taxpayer. For example, where they might have a contingent interest and the entitlement to acquire would crystallise this contingency, if exercised.
- For the strict control test under paragraph, 340(a), whether the taxpayer is an Australian 1% entity under section 317.
- The amount of an associate-inclusive control interest for the purposes of section 349, being the aggregate of
  - the amount of direct control interests for the purposes of sections 350 and 351, and
  - the amount of indirect control interests for the purposes of section 352.
- Having determined that the taxpayer has an interest in a CFC, then determining if they are an attributable taxpayer for the purposes of section 361.
- The amount of a direct attribution interest for the purposes of subsection 356(1), including determining the nature of an interest that a taxpayer may be entitled to acquire in an entity under section 322.
- Whether an indirect attribution interest exists under subsection 357(1), including determining the nature and extent of any tracing interests that may exist in entities within a chain of ownership.
- An attribution percentage for an attributable taxpayer under section 362, based upon determining indirect and direct shareholdings, taking into account surrounding economic circumstances (including a finding of paragraph 340(c) de facto control) that indicate the likely presence of paragraph 340(a) or 340(b) control through relevant shareholdings.
- The attributable income of a CFC under Division 7 of Part X, or any element within that calculation.
- Whether the active income test is satisfied for a CFC under Division 8 of Part X, or any element relevant to that test.
- The amount of attributable income of a CFC that should form part of the section 167 taxable income of an attributable taxpayer for the purposes of section 166 as a result of section 456.

Foreign investment funds – former Part XI (applicable to 2009–10 and prior income years only)

When considering the attribution rules for FIFs, we need to adopt a reasonable basis from available evidence for determining each of the following matters:

- Whether a taxpayer has an interest in a foreign company for the purposes of former paragraph 483(1)(a).
- Whether a taxpayer has an entitlement to acquire an interest (under former section 475) in a foreign company as a FIF for the purposes of former paragraph 483(1)(b), including in situations where the taxpayer might otherwise not hold such an interest. For example, where they might have a contingent interest and the entitlement to acquire would crystallise this contingency, if exercised.
- Whether a taxpayer has an interest in a foreign trust for the purposes of former paragraph 483(2)(a).
- Whether a taxpayer has an entitlement to acquire an interest (under former section 475) in a foreign trust as a FIF for the purposes of former paragraph 483(2)(b), including in situations where the taxpayer might otherwise not hold such an interest. For example, where they might have a contingent interest and the entitlement to acquire would crystallise this contingency, if exercised.
- Whether a taxpayer has an interest in a foreign life policy (FLP) for the purposes of former subsection 483(3).

- Whether an interest in a FIF or FLP is held by a bare trust under which a taxpayer is absolutely entitled for the purposes of former section 484.
- What the notional accounting period for a FIF under former section 486 should be.
- What the notional accounting period for a FLP under former section 487 should be.
- Whether a taxpayer is an associate of a person or entity for the purposes of the section 318 associate test, as modified by former section 491, including whether they have sufficient influence over that person or entity.
- Whether there has been a disposal or acquisition of an interest in a FIF for the purposes of former section 489, at the time specified in former section 489 for the consideration specified in former section 490.
- Whether a taxpayer qualifies for an exemption specified in Divisions 2 to 15 of former Part XI in respect of their interest in certain FIFs, including calculations necessary to determine such eligibility.
- The amount of FIF income to be included in the assessable income of a taxpayer with an interest in a FIF or FLP for the purposes of Division 16 of former Part XI, including any elements in calculations necessary under Division 18 of that Part.
- The amount of FIF losses applicable under Division 17 of former Part XI, including any elements in calculations necessary.
- The amount involved in any FIF attribution account transaction for the purposes of Divisions 19 and 20 of former Part XI.

Transferor trusts – Division 6AAA of Part III

When considering the attribution rules for transferor trusts, we need to adopt a reasonable basis from the available evidence for determining each of the following matters:

- Whether an entity is in a position to control a trust estate for the purposes of section 102AAG.
- Whether a taxpayer has transferred property or services to a trust estate for the purposes of section 102AAJ.
- Whether a taxpayer is deemed to have transferred property or services to a trust estate for the purposes of section 102AAK, including any calculations necessary.
- The amount of interest payable on distributions from certain non-resident trust estates for the purposes of section 102AAM, including any calculations necessary.
- Whether a taxpayer is an attributable taxpayer for the purposes of section 102AAT.
- The amount of attributable income of a trust estate for the purposes of sections 102AAU to 102AAZC (inclusive), including any calculations necessary.

Subject to the amounts relevant to the *de minimis* exclusion under section 102AAZE, the amount of attributable income of a trust estate to be included in the section 167 taxable income of an attributable taxpayer under section 102AAZD, including any calculations necessary.

5. Gathering information to make the assessment

When gathering information to ascertain the possible application of the attribution rules, you should generally first request the information on an informal basis – either from the taxpayer themselves or relevant third parties.

However, if this is not successful, you should then consider using our formal powers, including:

- making a request under section 353-25 of Schedule 1 of the *Taxation Administration Act 1953* (TAA) that a taxpayer produce information or documents that the Commissioner has reason to believe may be held offshore relating to that taxpayer's assessable income
- serving upon an attributable taxpayer a substantiation notice under section 453 requesting that the taxpayer provide evidence that a CFC has passed the active income test, and
- making a request from a treaty partner country for an exchange of information held by the revenue authorities in that country regarding any transactions that may relate to a taxpayer's attributable income.

For more details about our formal information gathering powers, see Our approach to information gathering.

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EXAMPLES

The following are examples of how to use section 167 in some common situations involving attributable income.

Example 1

Emails and letters between 2 Australian-resident individual taxpayers (Axel and Banjo) and an offshore service provider obtained from domestic information gathering indicates that the taxpayers established an offshore company (Haven Co) in a tax haven. Banking information for the 2 taxpayers also indicates that they each transferred $5 million to a bank account in the name of the company. Haven Co operates for 5 years and neither Axel nor Banjo reports any direct or indirect controlling interest in a foreign company, or any profits received from or attributable income in respect of the entity, in their tax returns for those years.

No further information is provided by Axel & Banjo, notwithstanding our requests (including a notice under section 353-25 of Schedule 1 of the TAA), and no further information arises from third-party enquiries.

Given the evidence relating to the establishment of the offshore company and the transfer of funds to it, the case officer concludes that the taxpayers are affected by the CFC regime. The case officer also identifies the relevant steps in applying the attribution provisions and reaches the following conclusions in respect of those provisions:

- *Haven Co is a CFC under paragraph 340(a), including a finding that it is a resident of the tax haven, which is an unlisted country.*
- *Axel and Banjo each have 50% associate-inclusive control interests in Haven Co and are therefore attributable taxpayers in relation to Haven Co.*
- *Axel and Banjo are 50% shareholders in Haven Co and have an attributable interest in the company.*
- *All of Haven Co's income is passive and therefore attributable income of the CFC.*
- *The amount of attributable income is calculated by reference to the average of the Australian bond rate of return (compounding) for each of the 5 years.*
- *Axel & Banjo should have equal attribution percentages and therefore have 50% of the calculated attributable income of Haven Co attributed to them on the basis of the above calculations.*

Accordingly, the case officer issues section 167 assessments in respect of attributable income for both taxpayers. The case officer records in the ATO management systems the basis for each of their decisions, including the steps taken to apply the particular provisions and the conclusions of fact required to support the application of those provisions.

Example 2

Emails, letters and file notes obtained from domestic information gathering indicates that the directors (Cassie, Duncan, Estella and Fernando) of an Australian company, Ozzz Pty Ltd establish an offshore company (International Oz Co) in a tax haven to benefit Ozzz Pty Ltd's employees. Documents obtained indicate that the class of employees covered by the documents establishing International Oz Co includes the directors and their spouses, in addition to other employees. Banking information indicates that Ozzz Pty Ltd pays $1 million into International Oz Co each year for 4 years.

From information obtained, after 4 years of operation, there is no evidence that International Oz Co has made distributions to any of the employees, although it has made interest-free non-recourse loans to Cassie and her husband. Neither Ozzz Pty Ltd nor Cassie, Duncan, Estella or Fernando report any direct or indirect controlling interest in a foreign company, or any profits received from or attributable income in respect of, International Oz Co in their tax returns for those years.

No further information is provided by Ozzz Pty Ltd or Cassie, Duncan, Estella or Fernando, notwithstanding ATO requests (including a notice under section 353-25 of Schedule 1 of the TAA), and no further information arises from third-party enquiries.

Given the evidence relating to the establishment of International Oz Co, and the transactions with it, the case officer concludes that the taxpayers are affected by the CFC regime. The case officer also identifies the relevant steps in applying the attribution provisions and reaches the following conclusions in respect of those provisions (notwithstanding any other decisions about the deductibility of the payments made by Ozzz Pty Ltd to International Oz Co):

- *International Oz Co is a CFC under paragraph 340(a), including a finding that it is a resident of the tax haven, which is an unlisted country.*
- *Cassie, Duncan, Estella and Fernando each have 25% associate-inclusive control interests in International Oz Co and are therefore attributable taxpayers in relation to International Oz Co.*
- *The amounts 'loaned' to Cassie and her husband are distribution benefits paid to an associate of the CFC under section 47A and properly income of Cassie and her husband.*

- *All the amounts received from Ozzz Pty Ltd are tainted services income of International Oz Co and therefore attributable income of the CFC.*
- *International Oz Co's ongoing income from the investment of its received fees is passive and therefore attributable income of the CFC.*
- *The amount of passive income is calculated by reference to the average of the Australian bond rate of return (compounding) for each of the 4 years, less the amount assessable to Cassie under section 47A.*
- *Aside from the amount assessable to Cassie under section 47A, Cassie, Duncan, Estella and Fernando should have equal attribution percentages, and therefore have 25% of the attributable income of International Oz Co attributed to them on the basis of the above calculations.*

Accordingly, the case officer issues section 167 assessments in respect of attributable income for each of Cassie, Duncan, Estella and Fernando and in respect of deemed dividends received by Cassie and her husband. The case officer records in the ATO management systems the basis for each of their decisions, including the steps taken to apply the particular provisions and the conclusions of fact required to support the application of those provisions.

Example 3

Company formation documents obtained from another country under one of Australia's tax treaties indicates that Gaia, an Australian-resident individual taxpayer, is a guarantee member of an international business company (IB Co) located in a tax haven. IB Co has 2 shares (held by Humphrey & Iga respectively), each with a face value of $1. Evidence obtained from domestic information gathering indicates that Gaia transfers $1 million in intellectual property to IB Co for nil consideration. IB Co then uses this property for the following 6 years in transactions with third parties. Gaia does not report either the initial transfer, or any capital gains applicable to it, in their return for that year. Gaia also does not report any interest in, or any profits received from or attributable income in respect of, IB Co's activities in the following 6 years.

Limited and conflicting information is provided by Gaia following multiple ATO requests (including a notice under section 353-25 of Schedule 1 of the TAA), and no further information arises from third-party enquiries.

Given the evidence relating to the establishment of the offshore company, and the transfer of the intellectual property to it, the case officer concludes that the taxpayers are affected by the CFC regime. The case officer also identifies the relevant steps in applying the attribution provisions and reaches the following conclusions in respect of those provisions:

- *IB Co is a CFC under paragraph 340(a), including a finding that it is a resident of the tax haven, which is an unlisted country.*
- *Gaia has a 100% associate-inclusive control interest in IB Co, and is therefore an attributable taxpayer in relation to IB Co.*
- *Gaia, as a guarantee member, is a shareholder in IB Co and has an attribution interest in the company.*
- *Gaia is assessable on the calculated difference between the market value of the intellectual property and its cost base as a capital gain at the time of the transfer.*
- *The income earned by IB Co from the use of the intellectual property is passive income and therefore attributable income of the CFC.*
- *The value of the income earned by IB Co will be calculated by reference to the average of Australian Bureau of Statistics figures for the return on investment from intellectual property of the relevant type over the 6 years.*
- *Gaia's attribution interest in IB Co is 100%, notwithstanding the inconsequential interests notionally held by Humphrey and Iga.*
- *Gaia's attribution percentage in respect of the attributable income of IB Co is 100%.*
- *All the attributable income of IB Co is assessed to Gaia on the basis of the above calculations.*

Accordingly, the case officer issues section 167 assessments in respect of attributable income for Gaia. The case officer records in the ATO management systems the basis for their decision, including the steps taken to apply the particular provisions and the conclusions of fact required to support the application of those provisions.

Example 4

Letters, emails and witness statements obtained from domestic information gathering indicates that Junip Pty Ltd, an Australian-resident company controlled by Juniper, established an international company (Intl Co) located in a tax haven. This evidence indicates that Intl Co has a single share with a face value of $1, held by Kratz who works for a tax planning and asset protection services entity in the tax haven. This evidence also indicates that Junip Pty Ltd conducts a series of transactions to allegedly obtain goods from Intl Co over a 4-year period and tax returns indicate that Junip Pty Ltd claims deductions for those costs in its tax return for each year. From those returns, Junip Pty Ltd does not report any interest in, or any profits

received from or attributable in respect of, Intl Co's activities in the 4 years. In addition, the evidence indicates that Juniper obtained an interest-free loan from Intl Co in the second, third and fourth years for 85% of the amount charged by Intl Co. Furthermore, in their tax returns, Juniper does not report any interest in, or any profits received from or attributable in respect of, Intl Co's activities in any of the 4 years.

Limited information is provided by Junip Pty Ltd and Juniper, notwithstanding multiple ATO requests (including a notice under section 353-25 of Schedule 1 of the TAA to each taxpayer), and no further information arises from third-party enquiries.

Given the evidence relating to the establishment of the offshore company, and the nature of the transactions between Intl Co and Junip Pty Ltd, the case officer concludes that the taxpayers are affected by the CFC regime. The case officer also identifies the relevant steps in applying the attribution provisions and reaches the following conclusions in respect of those provisions (ignoring the potential application of Divisions 13 or 815 of the Income Tax Assessment Act 1997, as applicable, in respect of transfer pricing and any questions in relation to the deductibility of the expenses under section 8-1 of the Income Tax Assessment Act 1997):

- *Intl Co is a CFC under paragraph 340(a), including a finding of fact that Intl Co is a resident of the tax haven, which is an unlisted country.*
- *Kratz is a nominee of Junip Pty Ltd in respect of the single share in Intl Co meaning Junip Pty Ltd has an entitlement to acquire that share and a 100% associated-inclusive control interest in Intl Co, and is therefore an attributable taxpayer in relation to Intl Co.*
- *The amounts 'loaned' to Juniper are distribution benefits paid to an associate of the CFC under section 47A and properly income of Juniper.*
- *The income earned by Intl Co from the provision of the goods is tainted as the goods were not substantially altered or transformed by Intl Co and therefore is attributable income of the CFC.*
- *Junip Pty Ltd's attribution interest in Intl Co is 100%, notwithstanding the nominee shareholding notionally held by Krazt.*
- *Junip Pty Ltd's attribution percentage in respect of the attributable income of Intl Co is 100%.*
- *All the attributable income of Intl Co is assessed to Junip Pty Ltd on the basis of the above calculations.*

Accordingly, the case officer issues section 167 assessments in respect of attributable income for Junip Pty Ltd and deemed dividends for Juniper. The case officer records in the ATO management systems the basis for each of their decisions, including the steps taken to apply the particular provisions and the conclusions of fact required to support the application of those provisions.

Example 5

Third-party documentary evidence (loan application documents and emails) obtained from domestic information gathering indicates that Li, an Australian-resident individual for all relevant years, caused the creation of a discretionary foreign trust Heaven Trust, with its sole trustee being Mercy Co, a company which is a resident in a tax haven. In addition, this evidence indicates that members of Li's family, who are Australian residents, are listed as potential beneficiaries. Banking and AUSTRAC information indicates that over a 6-year period, Li makes a series of transactions with Heaven Trust that includes direct or indirect transfers of funds valued at $1 million (Year 1). In addition, a media article from a reputable financial publication about tax haven investment trusts lists the assets of Heaven Trust as being the equivalent of $10 million in Year 1. Tax returns indicate that Li does not report these transfers, or any profits received from or attributable income in respect of, Heaven Trust's activities in the 6 years. Enquiries have identified no other taxpayer who may have been an attributable taxpayer in respect of Heaven Trust and there are no indications from the available evidence of any actual distributions to Li's family during those years.

Limited information is provided by Li, notwithstanding multiple ATO requests (including a notice under section 353-25 of Schedule 1 of the TAA), and no further information arises from third-party enquiries (including an exchange of information with a treaty partner involved in an audit of Mercy Co's activities as a promoter of tax avoidance schemes).

Given the evidence relating to the establishment of the offshore company, and the transfer of funds to it, the case officer concludes that the taxpayers are affected by the transferor trust regime. The case officer also identifies the relevant steps in applying the attribution provisions and reaches the following conclusions in respect of those provisions:

- *Heaven Trust is a discretionary trust, with a finding of fact that its sole trustee (Mercy Co) is a resident in an unlisted country (the tax haven).*
- *Li is an attributable taxpayer in respect of Heaven Trust based upon the direct and indirect transfers of funds.*
- *Based upon the evidence, Li could obtain information necessary to calculate the attributable income of Heaven Trust, despite the*

lack of response to ATO enquiries, meaning that section 102AAZD(4) will not apply.

- *Based upon the reported assets of HeavenTrust, the notional attributable income will be calculated on the value of $10 million in Year 1, compounding through years 2 to 6, calculated by reference to the average of Australian Bureau of Statistics figures for the net return on investment from foreign investments over the 6 years.*
- *Li has not provided complete information in an approved form regarding other persons who made transfers of property or services to Heaven Trust, meaning that section 102AAZD(3) will not apply.*
- *Li's attribution percentage in respect of the attributable income of Heaven Trust will be 100%.*
- *All of the attributable income of Heaven Trust is assessed to Li, on the basis of the above calculations.*

Accordingly, the case officer issues section 167 assessments in respect of attributable income for Li. The case officer records in the ATO management systems the basis for their decision, including the steps taken to apply the particular provisions and the conclusions of fact required to support the application of those provisions.

Amendment history

10 October 2024

Part	Comment
Throughout	Content checked for technical accuracy and currency. Updated in line with current ATO style and accessibility requirements.

24 September 2015

Part	Comment
All	Updated to new LAPS format and style.

3 April 2014

Part	Comment
Contact officer	Updated.

27 June 2013

Part	Comment
Generally	Updated to current corporate publishing style.
Contact officer	Updated.

7 May 2012

Part	Comment
Contact officer	Updated.

3 May 2012

Part	Comment
Paragraph 4	Insert: applicable to 2009–10 and prior years of income for a taxpayer.
Paragraph 14	Insert: Note: this section only applies to 2009–10 and prior years of income for a taxpayer. Part XI has been repealed and will no longer apply to 2010–11 year of income for a taxpayer and later years of income.

15 November 2011

Part	Comment
Contact details	Updated.

4 July 2011

Part	Comment
Contact details	Updated.

8 June 2007

Part	Comment
Example 5	Amended to correct references.

References

Legislative references	
	ITAA 1936 47A ITAA 1936 Pt III Div 6AAA ITAA 1936 102AAG ITAA 1936 102AAJ ITAA 1936 102AAK ITAA 1936 102AAM ITAA 1936 102AAT ITAA 1936 102AAU ITAA 1936 102AAV ITAA 1936 102AAW ITAA 1936 102AAY ITAA 1936 102AAZ ITAA 1936 102AAZB ITAA 1936 102AAZBA ITAA 1936 102AAZC ITAA 1936 102AAZD ITAA 1936 102AAZD(3) ITAA 1936 102AAZD(4) ITAA 1936 102AAZE ITAA 1936 166 ITAA 1936 167 ITAA 1936 Pt X ITAA 1936 Pt X Div 7 ITAA 1936 Pt X Div 8 ITAA 1936 317 ITAA 1936 318 ITAA 1936 320(1) ITAA 1936 322 ITAA 1936 340(a) ITAA 1936 340(b) ITAA 1936 340(c) ITAA 1936 349 ITAA 1936 350 ITAA 1936 351 ITAA 1936 352 ITAA 1936 356(1) ITAA 1936 357(1) ITAA 1936 361 ITAA 1936 362 ITAA 1936 453 ITAA 1936 456 ITAA 1936 475 (repealed) ITAA 1936 483(1)(a) (repealed) ITAA 1936 483(1)(b) (repealed) ITAA 1936 483(2)(a) (repealed) ITAA 1936 483(2)(b) (repealed) ITAA 1936 483(3) (repealed) ITAA 1936 484 (repealed)

	ITAA 1936 486 (repealed) ITAA 1936 487 (repealed) ITAA 1936 489 (repealed) ITAA 1936 490 (repealed) ITAA 1936 491 (repealed) ITAA 1936 Pt XI (repealed) ITAA 1936 Pt XI Div 2 (repealed) ITAA 1936 Pt XI Div 3 (repealed) ITAA 1936 Pt XI Div 4 (repealed) ITAA 1936 Pt XI Div 5 (repealed) ITAA 1936 Pt XI Div 6 (repealed) ITAA 1936 Pt XI Div 7 (repealed) ITAA 1936 Pt XI Div 8 (repealed) ITAA 1936 Pt XI Div 9 (repealed) ITAA 1936 Pt XI Div 10 (repealed) ITAA 1936 Pt XI Div 11 (repealed) ITAA 1936 Pt XI Div 11A (repealed) ITAA 1936 Pt XI Div 12 (repealed) ITAA 1936 Pt XI Div 13 (repealed) ITAA 1936 Pt XI Div 14 (repealed) ITAA 1936 Pt XI Div 15 (repealed) ITAA 1936 Pt XI Div 16 (repealed) ITAA 1936 Pt XI Div 17 (repealed) ITAA 1936 Pt XI Div 19 (repealed) ITAA 1936 Pt XI Div 20 (repealed) ITAA 1997 8-1 ITAA 1997 Div 13 ITAA 1997 Div 815 TAA Sch 1 353-25
Case references	Bailey v Commissioner of Taxation (Cth) [1977] HCA 11; 136 CLR 214; 77 ATC 4096; 7 ATR 251; 51 ALJR 429; 13 ALR 41 Commissioner of Taxation v Dalco [1990] HCA 3; 168 CLR 614; 90 ATC 4088; 20 ATR 1370; 64 ALJR 166; 90 ALR 341
Other references	Our approach to information gathering
File references	File 07/2882; 1-13P7U50C

ATO references

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