TR 97/10 - Income tax: treatment of an amount of 'excess deduction' under the 'loss' election provisions by a taxpayer carrying on mining, petroleum or quarrying operations

This document has changed over time. This is a consolidated version of the ruling which was published on *28 May 1997*

Taxation Ruling

Income tax: treatment of an amount of 'excess deduction' under the 'loss' election provisions by a taxpayer carrying on mining, petroleum or quarrying operations

Other Rulings on this topic

contents	para
What this Ruling is about	**1**
Background	1
Class of person/arrangement	3
Ruling	**4**
Date of effect	**8**
Previous Rulings	**9**
Explanations	**10**
General mining	10
Petroleum, mining and quarrying	40
Alternative view	**44**

This Ruling, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the ***Taxation Administration Act 1953****, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

What this Ruling is about

Background

1. A deduction under sections 122DG, 122JE or 124ADG of the *Income Tax Assessment Act 1936* ('the Act'), for a taxpayer carrying on prescribed mining or petroleum operations or eligible quarrying operations, is limited by subsections 122DG(6), 122JE(5) or 124ADG(6) to certain amounts of assessable income, if any, available to offset the expenditure. Any expenditure not deducted is deemed by subsections 122DG(7), 122JE(9) or 124ADG(7) to be a deduction that is allowable under subsections 122DG(2), 122JE(1) or 124ADG(2) in the next succeeding year of income. Such an undeducted deemed amount is referred to in this Ruling as an amount of 'excess deduction'.

2. However, a taxpayer may elect under subsections 122DG(6A), 122JE(6) or 124ADH(1) that the limitation referred to in the previous paragraph shall not apply in a particular year of income. The effect of such an election is the creation or increase of a loss which can be carried forward. In the case of a company, this loss can be transferred to another group company provided the tests in section 80G are met.

Class of person/arrangement

3. This Ruling discusses the treatment of an amount of 'excess deduction' that is deemed to be an allowable deduction under subsections 122DG(7), 122JE(9) or 124ADG(7) for a taxpayer carrying on prescribed mining or petroleum operations or eligible

quarrying operations. Specifically, it examines the 'loss' election provisions in subsections 122DG(6A), 122JE(6) and 124ADH(1).

Ruling

4. An election made under subsections 122DG(6A) (general mining), 122JE(6) (quarrying) or 124ADH(1) (prescribed petroleum operations) can only be made in respect of allowable capital expenditure incurred:

- in or after the 1985-86 year of income in regard to taxpayers carrying on prescribed mining or petroleum operations; and
- after 15 August 1989 for taxpayers carrying on eligible quarrying operations.

5. The election can only relate to all such allowable capital expenditure that is available for deduction in the year of income in which the election is made.

6. An amount of 'excess deduction', which is deemed to be an allowable deduction under subsections 122DG(2), 122JE(1) or 124ADG(2) by the operation of subsections 122DG(7), 122JE(9) or 124ADG(7), cannot form part of an election made under subsections 122DG(6A), 122JE(6) or 124ADH(1).

7. However, subsections 122DG(6C), 122JE(8) or 124ADH(4) preserve the deduction for a proportion of 'excess deduction' in those circumstances where such a proportion would have been deductible if no election under subsections 122DG(6A), 122JE(6) or 124ADH(1) had been made.

Date of effect

8. This Ruling applies to years commencing both before and after its date of issue. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Previous Rulings

9. This Ruling replaces Draft Taxation Determination TD 94/D45 which was withdrawn on 12 June 1996.

Explanations

General mining

10. Section 122A specifies the type of expenditure that qualifies as allowable capital expenditure for the purposes of Division 10. Subsection 122DG governs the basis on which deductions are allowable for allowable capital expenditure that is incurred after 19 July 1982. This expenditure is referred to in subsection 122DG(1) as 'allowable (post 19 July 1982) capital expenditure'.

11. Subsection 122DG(2) formally authorises the allowance of deductions for allowable (post 19 July 1982) capital expenditure.

12. By subsection 122DG(3) the allowable (post 19 July 1982) capital expenditure that is unrecouped at the end of a year of income is deductible on a straight-line basis. The straight-line basis allows deductions for allowable (post 19 July 1982) capital expenditure based upon the life of the mine or 10 years, whichever is the lesser. Under the straight-line basis each year's expenditure is treated as a separate amount for the purposes of calculating the annual deduction. In this way, two or more deductions may be allowable under subsection 122DG(2) in any year of income.

13. However, subsection 122DG(3) is subject to subsection 122DG(6) which provides that where the remaining assessable income of the year of income is insufficient to fully allow the amount of deduction or deductions allowable under subsection 122DG(2), the total deduction allowed is limited to the amount of that remaining assessable income. The remaining assessable income is so much of the assessable income as remains after deducting all allowable deductions other than deductions allowable under sections 122DG, 122J, 122JE or 122JF.

14. Where the total of two or more deductions (including any amount that is deemed to be allowable by subsection 122DG(7)) exceeds the amount of that remaining assessable income, each deduction is reduced proportionately so that together they equal that remaining amount. Any amount reduced by subsection 122DG(6) is absorbed into the amount of 'excess deduction'.

15. The amount of an 'excess deduction' is deemed to be a deduction by subsection 122DG(7) which states that:

> 'where the whole or a part of a deduction in respect of a year of income is disallowed under subsection (6), that whole or part shall be deemed to be a deduction that is allowable under subsection (2) in respect of the next succeeding year of income.'

16. The application of subsection 122DG(6) can be illustrated in the following example:

- A taxpayer incurs allowable (post 19 July 1982) capital expenditure of $100,000 during the 1991-92 year of income in respect of a mine which has a life in excess of 10 years. The deduction available under subsection 122DG(3) is $10,000 in each year.
- The taxpayer has no remaining assessable income during the period from the 1991-92 year of income to the 1994-95 year of income. In the 1995-96 year of income the taxpayer has remaining assessable income of $5,000 after taking into account the deductions described in subsection 122DG(6), i.e., all allowable deductions, other than deductions allowable under sections 122DG, 122J 122JE or 122JF.
- If no election is made under subsection 122DG(6A), the taxpayer's situation is:

Year	122DG(3) Amount	Remaining Income	Deduction Available	Deduction Allowed	122DG(7) Excess
91-2	10,000	nil	10,000	nil	10,000
92-3	10,000	nil	20,000	nil	20,000
93-4	10,000	nil	30,000	nil	30,000
94-5	10,000	nil	40,000	nil	40,000
95-6	10,000	5,000	50,000	5,000	45,000

- In the 1995-96 year of income total deductions available consist of two amounts, i.e., $10,000 being that year's deduction calculated under subsection 122DG(3) and $40,000 being the previous year's accumulated excess deduction calculated under subsection 122DG(7).
- However, the company only has remaining assessable income of $5,000, so its total deduction is limited by subsection 122DG(6) to $5,000. Moreover, subsection 122DG(6) provides that where the total of two or more deductions exceeds the amount of remaining assessable income, each deduction is reduced proportionately so that together they equal that remaining amount.
- This means that the subsection 122DG(3) deduction of $10,000 is reduced to $1,000 [10,000/50,000 x 5,000] and

the subsection 122DG(7) excess deduction brought forward of $40,000 is reduced to $4,000 [40,000/50,000 x 5,000], making a total deduction in that year of $5,000.

- Because subsection 122DG(6) has applied to disallow a part of the section 122DG(3) and a part of the subsection 122DG(7) deduction in that year, the total of the amounts disallowed, i.e., $45,000, becomes the new subsection 122DG(7) excess deduction to be allowed in the next succeeding year of income.

17. In 1984 the group loss provisions in section 80G were introduced to allow, commencing with the 1984-85 year of income, transfers of losses within a company group. To remove any disadvantage to mining companies in not being fully able to utilise mining deductions for the purpose of the group loss provisions, the mining provisions were amended, with the introduction of subsections 122DG(6A), (6B) and (6C) with effect from the 1985-86 year of income.

18. Under subsection 122DG(6A), a taxpayer may elect in relation to a year of income that subsection 122DG(6B) shall apply in relation to all allowable (post 19 July 1982) capital expenditure incurred after the 1984-85 year of income. The effect of subsection 122DG(6B) applying is that 'subsection (6) does not apply to limit or reduce the amount of the deduction' in relation to that expenditure.

19. The advantage in not having subsection 122DG(6) apply to limit or reduce the amount of the deduction is that a loss situation is created or increased which can be transferred to another company within the group under the group loss provisions (provided the requirements of those provisions are met).

20. If the taxpayer in the example at paragraph 16 of this Ruling made an election under subsection 122DG(6A) in the 1995-96 year of income, three alternative consequences are possible:

(a) a loss of $45,000, by deducting that year's subsection 122DG(3) deduction of $10,000 and the subsection 122DG(7) excess deduction of $40,000, from the remaining assessable income of $5,000; or

(b) a loss of $5,000, by only deducting that year's subsection 122DG(3) deduction of $10,000 from the remaining assessable income of $5,000; or

(c) a loss of $9,000, by deducting from the remaining assessable income of $5,000 that year's subsection 122DG(3) deduction of $10,000 and the proportion of the subsection 122DG(7) excess deduction of $4,000 that would have been allowable if no election had been made.

21. In the Commissioner's view the third consequence, i.e., a loss of $9,000, is the correct position obtained by the application of subsections 122DG(6A) to (6C).

22. Throughout section 122DG there are two distinct kinds of deduction, namely, allowable (post 19 July 1982) capital expenditure and an 'excess deduction'. While subsection 122DG(2) is the operative subsection under which deductions are allowed, the amounts allowed for allowable (post 19 July 1982) capital expenditure and an 'excess deduction' are ascertained under separate subsections, i.e., subsections 122DG(3) and 122DG(7), respectively.

23. The distinct treatment of allowable (post 19 July 1982) capital expenditure and an 'excess deduction' throughout section 122DG is further highlighted in subsections 122DG(4), (5), (8) and (9).

24. Subparagraph 122DG(4)(a)(i) has the effect of excluding an amount of 'excess deduction' in arriving at the unrecouped allowable (post 19 July 1982) capital expenditure. Subparagraphs 122DG(4)(a)(ii) and (4)(b)(ii), in conjunction with subsection 122DG(5), perform a similar task where property is disposed of or an amount is specified in a notice made under section 122B. The combined effect of these two subsections is that an amount of 'excess deduction' is never part of unrecouped allowable (post 19 July 1982) capital expenditure to be deductible in future years.

25. It was necessary to enact subsections 122DG(8) and (9) to remove any deduction entitlement under subsection 122DG(7) where property has been disposed of, etc., or where a section 122B notice has been given. This was because subsection 122DG(7) treats an amount of 'excess deduction' as something apart from allowable (post 19 July 1982) capital expenditure. It would not have been necessary to have these subsections if an amount of 'excess deduction' was part of allowable (post 19 July 1982) capital expenditure because any loss of deduction entitlements would be covered by subsections 122DG(4) and (5).

26. The distinction between allowable (post 19 July 1982) capital expenditure and an excess deduction was maintained in the enactment of subsections 122DG(6A) to (6C) and different treatment specified for each kind of deduction.

27. Under subsection 122DG(6A) a taxpayer may elect in relation to a year of income that subsection 122DG(6B) shall apply in relation to all allowable (post 19 July 1982) capital expenditure incurred after the 1984-85 year of income.

28. Where subsection 122DG(6B) applies, it removes the limitation contained in subsection 122DG(6). However, subsection 122DG(6B) does not remove the limitation in respect of all allowable (post 19 July

1982) capital expenditure incurred after the 1984-85 year of income; its application is restricted to amounts which come within paragraph 122DG(6B)(b).

29. The amounts which come within paragraph 122DG(6B)(b) are those amounts where:

> 'subsection (6) would apply to limit or reduce the amount of a deduction otherwise allowable under subsection (2) in relation to the year of income in relation to an amount of expenditure of that kind'.

30. Paragraph 122DG(6B)(b):

(i) ensures that the election applies to deductions allowable in the year of election only and not to the whole amount of expenditure incurred in relation to allowable (post 19 July 1982) capital expenditure that was incurred after the 1984-85 year of income; and

(ii) excludes any amount of 'excess deduction' from the paragraph by limiting its application to an amount of expenditure that would have been an allowable deduction in that year of income in relation to allowable (post 19 July 1982) capital expenditure incurred after the 1984-85 year of income, if subsection 122DG(6) did not apply.

31. Paragraph 122DG(6B)(b) ensures that the election applies to deductions allowable in the year of income only and not to the whole amount of expenditure incurred. It does this by its direct reference to the amount of deduction otherwise allowable under subsection 122DG(2) in relation to the year of income, i.e., the year of the election.

32. An amount of an 'excess deduction' is excluded by paragraph 122DG(6B)(b) because an 'excess deduction' in relation to the year of income in which the election is made is not the 'kind' of expenditure identified in the paragraph. The 'kind' of expenditure the paragraph identifies is expenditure that would have been allowed as a deduction in the year of income in relation to allowable (post 19 July 1982) capital expenditure incurred after the 1984-85 year of income if subsection 122DG(6) did not apply.

33. The reference to the 'year of income' is a reference to the year of income in which the election under subsection 122DG(6A) is made. An amount of 'excess deduction' may have originated as allowable (post 19 July 1982) capital expenditure but to the extent that subsection 122DG(6) applied to it in any past year, it would cease to be allowable (post 19 July 1982) capital expenditure and become for all future purposes an 'excess deduction'. Thus, in the year in which

the election is made, an 'excess deduction' is not expenditure of the kind referred to in paragraph 122DG(6B)(b).

34. It should be remembered that the election contained in subsection 122DG(6A) was introduced at a time when losses could only be carried forward for a period of seven years. The policy at that time was to protect any 'excess deduction' from the seven year limitation.

35. The effect of a subsection 122DG(6A) election in the circumstances outlined in the example in paragraph 16 above is to make subsection 122DG(6) incapable of operating according to its tenor. This is because subsection 122DG(6) is subject to subsection 122DG(6B). Subsection 122DG(6) states that the deductions under subsection 122DG(2) shall not exceed the remaining income (which in the example is $5,000). As the effect of an election is to remove the limitation on the current year deduction in relation to allowable (post 19 July 1982) capital expenditure (which in the example is $10,000), the deduction will now exceed remaining income and subsection 122DG(6) cannot operate.

36. While the making of an election means that the allowable (post 19 July 1982) capital expenditure available as a deduction in that year will now be deductible in full, a question remains as to what is to be the treatment of any 'excess deduction'. This question is resolved by subsection 122DG(6C) which was inserted specifically to provide for the treatment to be applied to an 'excess deduction'.

37. Subsection 122DG(6C) states:

> 'Where, apart from subsection (6B), subsection (6) would apply to limit or reduce the amount of a deduction otherwise allowable in relation to a year of income in relation to an amount of expenditure in respect of which a taxpayer has not made an election under this section in relation to the year of income, nothing in subsection (6B) affects the application of subsection (6) in relation to that year of income in relation to that amount.'

38. The purpose of subsection 122DG(6C) is to preserve the deduction for a proportion of an 'excess deduction' in those circumstances where such a proportion would have been deductible if no election under subsection 122DG(6A) had been made. This is the extent to which the legislation allows part of an 'excess deduction' to be included in the calculation of a loss where an election under subsection 122DG(6A) is made. Subsection 122DG(6C) can be explained as follows:

- In the year of income, an election is made in respect of that year's deduction for allowable (post 19 July 1982) capital expenditure incurred after the 1984-85 year of income and

thus subsection 122DG(6) does not apply by reason of the operation of subsection 122DG(6B).

- While this is the actual situation, the opening words of subsection 122DG(6C) state that 'Where, apart from subsection (6B), subsection (6) would apply'. The use of the verb form 'would apply' shows that the subsection is dealing with a hypothetical situation. Subsection (6) does not, in fact, apply because an election has been made and as a consequence subsection (6B) has negatived the application of subsection (6). Nevertheless, if, forgetting about subsection (6B) for the moment, subsection (6) would have applied, then subsection (6C) operates to ensure that nothing in subsection (6B) affects what would have been the application of subsection (6).
- Subsection (6C) speaks of subsection (6) applying to limit or reduce the amount of a deduction otherwise available:
  - in relation to a year of income;
  - in relation to an amount of expenditure in respect of which a taxpayer **has** not made an election under section 122DG in relation to the year of income.
- The reference in subsection 122DG(6C) is to an amount in respect of which the taxpayer **has** not made an election. By using the indicative mood of the verb 'to have', the subsection is now referring, not to a hypothetical situation but to an actual situation, i.e., an amount of expenditure in respect of which no election had in fact been made. This would be the amount of an 'excess deduction' ascertained under subsection 122DG(7).
- When subsection 122DG(6C) provides that 'nothing in subsection 6B affects the application of subsection 6':
  - in relation to that year of income; and
  - in relation to that amount;

  the reference to 'that amount' is clearly a reference to the amount of expenditure in respect of which no election has been made, i.e., an 'excess deduction'.

39. In the example in paragraph 16 of this Ruling, if an election is made, 'the amount of deduction otherwise allowable' is the proportional part of the 'excess deduction', i.e., the $4,000. The deduction for the $4,000, together with the current year's deduction for allowable (post 19 July 1982) capital expenditure of $10,000, is deductible from the remaining income of $5,000. This results in a loss

of $9,000 that is available for transfer within the group under the group loss provisions. The amount of 'excess deduction' that is deductible in the subsequent year of income is now $36,000.

Petroleum, mining and quarrying

40. The election provisions in subsections 122JE(6) and (7) (quarrying) and subsections 124ADH(1) to (3) (petroleum mining) operate in much the same way as subsections 122DG(6A) and (6B) (general mining), discussed above. For petroleum mining the election applies to all allowable capital expenditure incurred after the 1984-85 year of income, while for quarrying it applies to all allowable capital expenditure incurred after 15 August 1989.

41. An election, if made, will apply to all amounts which:

- meet the description of allowable capital expenditure; and
- were incurred after the relevant dates; and
- are available for deduction in that year of income.

42. A taxpayer cannot elect in relation to some amounts of qualifying allowable capital expenditure and not others. Nor can a taxpayer elect in respect of an amount which is deemed to be an allowable deduction under subsection 122JE(9) or subsection 124ADG(7), i.e., an amount of 'excess deduction'.

43. An amount of an 'excess deduction' that is deemed to be an allowable deduction by subsection 122JE(9) or subsection 124ADG(7) is not the same 'kind' of deduction that is identified in paragraphs 122JE(7)(b) or 124ADH(3)(b). However, subsection 122JE(8) or subsection 124ADH(4) will apply to allow a part of an 'excess deduction' to be taken into account in calculating a loss incurred where circumstances analogous to those outlined in paragraph 38 above are present.

Alternative view

44. The alternative view concerning the mining provisions is that allowable deductions which result from a subsection 122DG(6A) election include an amount of 'excess deduction' deemed to be allowable under subsection 122DG(7) (the 'excess deduction' had to arise from expenditure incurred after the 1984-85 year of income). Similar arguments apply to the petroleum and quarrying provisions.

45. Those who support this view maintain that the effect of subsection 122DG(6B) is that the limitation in subsection 122DG(6) does not apply, in a year when an election under subsection

122DG(6A) is made, to relevant deductions allowable in that year under subsection 122DG(2); deductions include deemed deductions under subsection 122DG(7). They claim support from the fact that subsection 122DG(6) refers to all deductions allowable under subsection 122DG(2), including any amount that is deemed to be a deduction under subsection 122DG(7).

46. Supporters of this alternative view say there is nothing in the legislation to regard unrecouped allowable (post 19 July 1982) capital expenditure and an 'excess deduction' as two distinct 'kinds' of expenditure and that the reference to 'all allowable (post 19 July 1982) capital expenditure in relation to the taxpayer incurred after the end of the year of income that commenced on 1 July 1984' in subsection 122DG(6A) included both relevant allowable capital expenditure and an 'excess deduction'.

47. The Commissioner does not accept this alternative view for the following reasons:

- the effect of an election under subsection 122DG(6A) is that subsection 122DG(6B) applies and paragraph 122DG(6B)(b) does not apply to all allowable (post 19 July 1982) capital expenditure but only to that part of unrecouped allowable (post 19 July 1982) capital expenditure that is deductible in the year of income in which the election is made;
- the phrase 'expenditure of a kind' in subsection 122DG(6B) has its normal meaning and expenditure that is deductible over 10 years or life of mine is not the same 'kind of expenditure' as an 'excess deduction' that is deductible immediately;
- the combined effect of subsections 122DG(4) and 122DG(5) is that an amount of 'excess deduction' is never part of unrecouped allowable (post 19 July 1982) capital expenditure to be deductible in future years. Thus, a clear distinction 'in kind' between unrecouped allowable (post 19 July 1982) capital expenditure and an 'excess deduction' is established;
- it would not have been necessary to enact subsections 122DG(8) and 122DG(9) if there were no distinction 'in kind' between unrecouped allowable (post 19 July 1982) capital expenditure and an 'excess deduction'. Subsection 122DG(8) and 122DG(9) perform the same role for an 'excess deduction' as subsection 122DG(4) performs in respect of unrecouped allowable (post 19 July 1982) capital expenditure;

- the words 'including any amount that is deemed to be a deduction so allowed by virtue of subsection (7)' were specifically included into subsection 122DG(6) because that subsection was intended to apply to both 'kinds' of deduction i.e., unrecouped allowable (post 19 July 1982) capital expenditure and an 'excess deduction'. The draftsman would have been consistent and inserted a similar phrase into subsection 122DG(6B) if that subsection was intended to apply to both allowable (post 19 July 1982) capital expenditure and an 'excess deduction'; and most importantly,
- if subsection 122DG(6B) included both undeducted allowable (post 19 July 1982) capital expenditure and an 'excess deduction' there would have been no need to insert subsection 122DG(6C) into the legislation. The fact that subsection 122DG(6C) was inserted means it has a role to play and that role is an explained in paragraph 38 above.

48. When interpreting subsections 122DG(6A) to (6C) it is important to keep in mind that at the time these subsection were enacted a mining company enjoyed a major advantage with respect to the treatment of a loss carried forward. A mining company could carry forward a certain loss indefinitely while other companies only had seven years in which to recoup a loss or it was lost entirely as a tax deduction.

49. The loss that a mining company was able to carry forward indefinitely was one that qualified as an 'excess deduction' and it was for this reason that specific provisions were introduced distinguishing an 'excess deduction' from other amounts of unrecouped allowable (post 19 July 1982) capital expenditure.

50. The advantage in being able to carry forward an 'excess deduction' indefinitely was highly regarded in the mining industry and it would be quite incredible if an alternative interpretation of subsection 122DG(6A) to (6C) removed this advantage. Yet this would have been the result if the alternative views outlined in paragraphs 44 to 46 above, prevailed. If the election under subsection 122DG(6A) applies to the total amounts of relevant allowable (post 19 July 1982) capital expenditure and 'excess deduction' many mining companies would have been disadvantaged by not being able to recoup large amounts of losses within the seven year period with the consequence that tax deductions would have been lost.

Commissioner of Taxation
28 May 1997

ISSN 1039 - 0731

ATO references
NO 96/5587-5
BO Mining and Petroleum Technical Forum

Previously released in draft form as TR 97/D2

Price $1.30

FOI index detail
reference number
I 1017226

subject references
- losses
- mineral resources
- mining
- mining companies
- mining industry
- oil companies
- oil industry
- oil operations
- petroleum
- quarrying
- quarrying companies
- transfer of losses

legislative references
- ITAA 80G
- ITAA 122A
- ITAA 122B
- ITAA 122DG
- ITAA 122DG(1)
- ITAA 122DG(2)
- ITAA 122DG(3)
- ITAA 122DG(4)
- ITAA 122DG(4)(a)(i)
- ITAA 122DG(4)(a)(ii)
- ITAA 122DG(4)(b)(ii)
- ITAA 122DG(5)
- ITAA 122DG(6)
- ITAA 122DG(6A)
- ITAA 122DG(6B)
- ITAA 122DG(6B)(b)
- ITAA 122DG(6C)
- ITAA 122DG(7)
- ITAA 122DG(8)
- ITAA 122DG(9)
- ITAA 122J
- ITAA 122JE
- ITAA 122JE(1)
- ITAA 122JE(5)
- ITAA 122JE(6)
- ITAA 122JE(7)
- ITAA 122JE(7)(b)
- ITAA 122JE(8)
- ITAA 122JE(9)
- ITAA 122JF
- ITAA 124ADG
- ITAA 124ADG(2)
- ITAA 124ADG(6)
- ITAA 124ADG(7)
- ITAA 124ADH(1)
- ITAA 124ADH(3)
- ITAA 124ADH(3)(b)
- ITAA 124ADH(4)

case references