

Term (Chapter Headings in Bold)	Page	Module
\$1.6 million non-concessional contributions cap	109	M3: Superannuation
\$25 million test, income of	518	M10: Anti-Avoidance Regimes
<b>15-year exemption, Small business</b>	172	M4: Companies and Company Distributions
<b>50 per cent reduction, Small business</b>	173	M4: Companies and Company Distributions
50 per cent stake test - fixed trusts, trust loss tests for	86	M2: Trusts and Trust Distributions
50 per cent stake test - non-fixed trusts	82	M2: Trusts and Trust Distributions
A New Tax System (Goods and Services Tax) Act 1999	448	M9: Advanced GST Issues
A New Tax System (Goods and Services Tax) Act 1999	465	M9: Advanced GST Issues
<b>A testamentary trust is not a deceased estate</b>	66	M2: Trusts and Trust Distributions
ABC Unit Trust	73	M2: Trusts and Trust Distributions
ACA allocable cost amount (ACA)	260	M5: Consolidations
<b>Accepted arm's length methodologies</b>	407	M8: International Transactions and Cross-Border Tax Issues
account-based pension (income stream)	531	Glossary
account-based pensions	114	M3: Superannuation
<b>Account-based pensions</b>	114	M3: Superannuation
accounting consolidation rules, comparison to	230	M5: Consolidations
accruals method	376	M7: Corporate Financing
<b>Accruals regime: Qualifying securities</b>	380	M7: Corporate Financing
<b>Accumulation and income stream phases</b>	114	M3: Superannuation
accumulation funds (superannuation)	531	Glossary
accumulation funds, benefits	119	M3: Superannuation
accumulation funds, deductions available to	118	M3: Superannuation
accumulation funds, fund	97	M3: Superannuation
accumulation funds, insurance premiums	118	M3: Superannuation
accumulation funds, operating expenses	118	M3: Superannuation
accumulation funds, outgoings	119	M3: Superannuation
accumulation phase (superannuation)	531	Glossary
accumulation phase account-based pensions	114	M3: Superannuation
accumulation phase annuities	115	M3: Superannuation
accumulation phase innovative superannuation income streams	116	M3: Superannuation
accumulation phase transfer balance cap	116	M3: Superannuation
accumulation phase/income stream phase	114	M3: Superannuation
acquisition	531	Glossary
<b>Acquisition of assets from a member or related parties</b>	145	M3: Superannuation
active asset test	169	M4: Companies and Company Distributions
active asset test (CGT)	531	Glossary
activity statement	531	Glossary
<b>Additional anti-avoidance rules</b>	401	M8: International Transactions and Cross-Border Tax Issues
ADF approved deposit funds (ADF)	99	M3: Superannuation
adjustable value	531	Glossary
adjustable value method	357	M7: Corporate Financing
adjusted average debt (thin capitalisation)	531	Glossary
adjusted average equity capital (thin capitalisation)	531	Glossary
adjusted taxable income	531	Glossary
adjustment events	483	M9: Advanced GST Issues
<b>Adjustment events</b>	483	M9: Advanced GST Issues
adjustment events adjustments for bad debts	485	M9: Advanced GST Issues
adjustment events creditable purpose, changes in	483	M9: Advanced GST Issues
adjustment events newly registered entities	486	M9: Advanced GST Issues

Term (Chapter Headings in Bold)	Page	Module
compulsory superannuation contributions	104	M3: Superannuation
concessional contributions	104	M3: Superannuation
<b>Concessional contributions</b>	104	M3: Superannuation
concessional contributions (superannuation)	535	Glossary
concessional contributions by employees	106	M3: Superannuation
concessional contributions by employer	104	M3: Superannuation
concessional contributions cap	106	M3: Superannuation
<b>Concessional contributions cap and the consequences of breaching the cap</b>	106	M3: Superannuation
concessional contributions Division 293 tax	107	M3: Superannuation
concessional contributions low-income superannuation tax offset	107	M3: Superannuation
<b>Concessions available under Division 7A</b>	211	M4: Companies and Company Distributions
conditions of release (superannuation)	535	Glossary
<b>Conditions of release and authorised payments</b>	122	M3: Superannuation
conduit foreign income (CFI)	413	M8: International Transactions and Cross-Border Tax Issues
<b>Conduit foreign income (Part C)</b>	413	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income distribution of	417	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income distribution to Australian corporate tax entities	417	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income distribution to Australian resident individuals	418	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income distribution to foreign residents	417	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income foreign income tax offsets	416	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income method statement	414	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income method statement	414	M8: International Transactions and Cross-Border Tax Issues
conduit foreign income non-assessable, non-exempt income	413	M8: International Transactions and Cross-Border Tax Issues
<b>conduit foreign income, Distribution of</b>	417	M8: International Transactions and Cross-Border Tax Issues
connected with	535	Glossary
<b>Consequences of breaching the rules</b>	146	M3: Superannuation
<b>Consequences of direct value shifting rules applying</b>	349	M7: Corporate Financing
<b>Consequences of indirect value shifting rules applying</b>	356	M7: Corporate Financing
<b>Consequences of Part IVA applying</b>	499	M10: Anti-Avoidance Regimes
<b>Consequences of the diverted profits tax applying</b>	518	M10: Anti-Avoidance Regimes
<b>Consequences of the multinational anti-avoidance law</b>	513	M10: Anti-Avoidance Regimes
<b>Consideration for acquisition (cost)</b>	471	M9: Advanced GST Issues
<b>Consideration received (price)</b>	470	M9: Advanced GST Issues
<b>Consolidatable group</b>	223	M5: Consolidations
consolidatable group	223	M5: Consolidations
consolidatable group	225	M5: Consolidations
consolidatable group (tax consolidation)	536	Glossary
<b>Consolidated group</b>	223	M5: Consolidations
consolidated group	248	M5: Consolidations
consolidated group (tax consolidation)	536	Glossary

Term (Chapter Headings in Bold)	Page	Module
eligible taxpayers	388	M8: International Transactions and Cross-Border Tax Issues
eligible tier-1 company	538	Glossary
Ellis v Joseph Ellis	312	M6: Complex Business Structures
Ellis v Joseph Ellis (1905) 1 KB 324)	312	M6: Complex Business Structures
employee	538	Glossary
employee share scheme (ESS)	538	Glossary
employee share scheme incentives	292	M6: Complex Business Structures
employer contributions (superannuation)	538	Glossary
enterprise	538	Glossary
<b>Entities and financial arrangements subject to the regime</b>	374	M7: Corporate Financing
<b>Entitlement to foreign income tax offset</b>	427	M8: International Transactions and Cross-Border Tax Issues
entity	538	Glossary
<b>Entity interest direct value shift</b>	346	M7: Corporate Financing
entity interests	345	M7: Corporate Financing
entity interests consequences of	349	M7: Corporate Financing
entity interests direct value shift	346	M7: Corporate Financing
entity interests scheme	347	M7: Corporate Financing
entity interests threshold conditions	347	M7: Corporate Financing
entry history rule	239	M5: Consolidations
<b>Entry history rule</b>	239	M5: Consolidations
entry history rule modifications to	241	M5: Consolidations
equity	3	M1: Tax Theory and Tax Policy and Reform
equity capital	538	Glossary
equity defining income	3	M1: Tax Theory and Tax Policy and Reform
equity holders, admission and exit of	282	M6: Complex Business Structures
equity incidence of tax	5	M1: Tax Theory and Tax Policy and Reform
equity interest	538	Glossary
equity tax system, degree of progression	4	M1: Tax Theory and Tax Policy and Reform
equity test	341	M7: Corporate Financing
ESIC early stage innovation companies (ESIC)	165	M4: Companies and Company Distributions
<b>Establishing a self-managed superannuation fund</b>	137	M3: Superannuation
<b>event E4 in detail, Capital gains tax</b>	72	M2: Trusts and Trust Distributions
event E4, capital gains tax	72	M2: Trusts and Trust Distributions
event E4, capital gains tax interest in a trust	72	M2: Trusts and Trust Distributions
event E4, capital gains tax non-assessable payment	73	M2: Trusts and Trust Distributions
<b>event on exit, Capital gains tax</b>	271	M5: Consolidations
<b>events on entry, Capital gains tax</b>	258	M5: Consolidations
excepted trusts, trust loss tests for	87	M2: Trusts and Trust Distributions
<b>Exception for at call loans</b>	343	M7: Corporate Financing
excess debt (thin capitalisation)	539	Glossary
excessive overfranking	193	M4: Companies and Company Distributions
excessive remuneration	214	M4: Companies and Company Distributions
<b>Excessive remuneration</b>	214	M4: Companies and Company Distributions
<b>Exchange of information articles in tax treaties</b>	523	M10: Anti-Avoidance Regimes
exchange of information, multilateral conventions on	524	M10: Anti-Avoidance Regimes

Term (Chapter Headings in Bold)	Page	Module
international transactions foreign income tax offsets	427	M8: International Transactions and Cross-Border Tax Issues
international transactions foreign income tax offsets calculation of	428	M8: International Transactions and Cross-Border Tax Issues
international transactions foreign income tax offsets entitlement to	427	M8: International Transactions and Cross-Border Tax Issues
international transactions tax evasion	422	M8: International Transactions and Cross-Border Tax Issues
international transactions transfer pricing	396	M8: International Transactions and Cross-Border Tax Issues
international transactions treaty shopping	431	M8: International Transactions and Cross-Border Tax Issues
invalid self-managed superannuation fund membership	137	M3: Superannuation
invest	541	Glossary
investment loan repayment arrangements, application to	503	M10: Anti-Avoidance Regimes
<b>Inward investing entities</b>	372	M7: Corporate Financing
inward investing entities, thin capitalisation	372	M7: Corporate Financing
inward investing entity (thin capitalisation)	541	Glossary
inward investment vehicle (thin capitalisation)	541	Glossary
inward investor (thin capitalisation)	541	Glossary
<b>Is the controlled foreign company in a listed or unlisted country?</b>	421	M8: International Transactions and Cross-Border Tax Issues
<b>Is there a controlled foreign company?</b>	420	M8: International Transactions and Cross-Border Tax Issues
<b>Is there an attributable taxpayer of the controlled foreign company?</b>	421	M8: International Transactions and Cross-Border Tax Issues
JobKeeper payment	294	M6: Complex Business Structures
<b>JobKeeper payment</b>	294	M6: Complex Business Structures
<b>Joining a consolidated group (Part C)</b>	248	M5: Consolidations
joining time (tax consolidation)	541	Glossary
Jolley v FC of T [1989] FCA 62 (13 March 1989)	312	M6: Complex Business Structures
judgment	541	Glossary
jurisdiction	541	Glossary
Kennon v Spry [2008] HCA 56 (3 December 2008)	66	M2: Trusts and Trust Distributions
<b>Key compliance issues</b>	405	M8: International Transactions and Cross-Border Tax Issues
<b>Key consolidation rules (Part B)</b>	237	M5: Consolidations
Lancut (Aust) Pty Ltd v FC of T [2003] AATA 1019 (10 October 2003)	482	M9: Advanced GST Issues
land taxes	20	M1: Tax Theory and Tax Policy and Reform
landholder	302	M6: Complex Business Structures
<b>Large project financing: Limited recourse debt</b>	381	M7: Corporate Financing
large superannuation funds	97	M3: Superannuation
<b>Large superannuation funds</b>	97	M3: Superannuation
lay-by sales	483	M9: Advanced GST Issues
leases	482	M9: Advanced GST Issues
leaving time (tax consolidation)	541	Glossary
<b>Legal basis for superannuation</b>	96	M3: Superannuation
legal personal representative (LPR)	130	M3: Superannuation
<b>Legislative framework</b>	396	M8: International Transactions and Cross-Border Tax Issues
liability	541	Glossary
<b>Licensing intellectual property to a related entity</b>	306	M6: Complex Business Structures
life annuity	115	M3: Superannuation

Term (Chapter Headings in Bold)	Page	Module
<b>Schemes for the purpose of obtaining a tax benefit under the diverted profits tax</b>	517	M10: Anti-Avoidance Regimes
<b>Schemes that limit a taxable presence in Australia</b>	511	M10: Anti-Avoidance Regimes
<b>Schemes to provide certain benefits</b>	213	M4: Companies and Company Distributions
scrip-for-scrip rollover	177	M4: Companies and Company Distributions
<b>Scrip-for-scrip rollover</b>	177	M4: Companies and Company Distributions
scrip-for-scrip rollover effect of rollover	178	M4: Companies and Company Distributions
scrip-for-scrip rollover eligibility	177	M4: Companies and Company Distributions
second-hand goods	449	M9: Advanced GST Issues
<b>Second-hand goods</b>	449	M9: Advanced GST Issues
second-hand goods Division 66	450	M9: Advanced GST Issues
second-hand goods meaning of	450	M9: Advanced GST Issues
second-hand goods single asset rule	450	M9: Advanced GST Issues
securitisation vehicle	546	Glossary
<b>Security deposits</b>	481	M9: Advanced GST Issues
<b>Selection of schemes in the alternative and the requirement of a reasonable alternative postulate</b>	500	M10: Anti-Avoidance Regimes
self-assessment	405	M8: International Transactions and Cross-Border Tax Issues
self-managed superannuation fund (SMSF)	546	Glossary
<b>Self-managed superannuation funds (Part E)</b>	137	M3: Superannuation
self-managed superannuation funds (SMSFs)	99	M3: Superannuation
self-managed superannuation funds (SMSFs)	133	M3: Superannuation
self-managed superannuation funds assets, acquisition of	145	M3: Superannuation
self-managed superannuation funds civil penalties and defences	146	M3: Superannuation
self-managed superannuation funds consequences of	146	M3: Superannuation
self-managed superannuation funds duty to invest on an arm's length basis	143	M3: Superannuation
self-managed superannuation funds establishment of	137	M3: Superannuation
self-managed superannuation funds in-house asset restrictions	143	M3: Superannuation
self-managed superannuation funds limited recourse borrowing arrangements	142	M3: Superannuation
self-managed superannuation funds loans and financial assistance	142	M3: Superannuation
self-managed superannuation funds multi-entity combination, involving trusts	327	M6: Complex Business Structures
self-managed superannuation funds rules affecting	141	M3: Superannuation
self-managed superannuation funds sole purpose test	141	M3: Superannuation
self-managed superannuation funds taxation of	138	M3: Superannuation
self-managed superannuation funds taxation of exempt income	140	M3: Superannuation
self-managed superannuation funds taxation of non-arm's length income	139	M3: Superannuation
self-managed superannuation funds trustee responsibilities	138	M3: Superannuation
<b>self-managed superannuation funds, Taxation of</b>	138	M3: Superannuation
separate construction entity	302	M6: Complex Business Structures
<b>Separate construction entity and landholder</b>	302	M6: Complex Business Structures
separate property-holding entity	300	M6: Complex Business Structures

Term (Chapter Headings in Bold)	Page	Module
taxable sale (GST)	548	Glossary
taxable supply (GST)	549	Glossary
Taxation Administration Act 1953	244	M5: Consolidations
Taxation Administration Act 1953	398	M8: International Transactions and Cross-Border Tax Issues
Taxation Administration Act 1953	496	M10: Anti-Avoidance Regimes
<b>Taxation consequences of becoming a non-complying fund</b>	121	M3: Superannuation
Taxation Determination TD 2010/20	432	M8: International Transactions and Cross-Border Tax Issues
Taxation Determination TD 2012/1	503	M10: Anti-Avoidance Regimes
<b>Taxation of companies (Part A)</b>	150	M4: Companies and Company Distributions
<b>Taxation of contributions (Part B)</b>	104	M3: Superannuation
<b>Taxation of financial arrangements regime</b>	374	M7: Corporate Financing
<b>Taxation of income streams</b>	128	M3: Superannuation
<b>Taxation of lump sums</b>	125	M3: Superannuation
<b>Taxation of self-managed superannuation funds</b>	138	M3: Superannuation
<b>Taxation of superannuation benefits (Part D)</b>	122	M3: Superannuation
<b>Taxation of superannuation death benefits</b>	131	M3: Superannuation
<b>Taxation of superannuation fund investment earnings</b>	117	M3: Superannuation
<b>Taxation of trusts and trust distributions</b>	34	M2: Trusts and Trust Distributions
<b>Taxation Ruling TR 2010/3</b>	55	M2: Trusts and Trust Distributions
<b>Taxation treatment of foreign exchange gains and losses</b>	388	M8: International Transactions and Cross-Border Tax Issues
<b>Taxation within the superannuation fund (Part C)</b>	114	M3: Superannuation
taxation, principles of	2	M1: Tax Theory and Tax Policy and Reform
<b>Taxed and untaxed funds</b>	100	M3: Superannuation
taxed funds	100	M3: Superannuation
tax-free components	133	M3: Superannuation
tax-free components retribution strategy	133	M3: Superannuation
tax-free components tax-free percentages	133	M3: Superannuation
tax-free percentages	133	M3: Superannuation
tax-related social and economic policies	22	M1: Tax Theory and Tax Policy and Reform
<b>Tax-related social and economic policies</b>	22	M1: Tax Theory and Tax Policy and Reform
tax-related social and economic policies COVID-19 pandemic measures	25	M1: Tax Theory and Tax Policy and Reform
tax-related social and economic policies National Disability Insurance Scheme and Medicare levy increase	23	M1: Tax Theory and Tax Policy and Reform
tax-related social and economic policies tax expenditures, role of	22	M1: Tax Theory and Tax Policy and Reform
<b>Temporary concessions legislated in response to COVID-19</b>	294	M6: Complex Business Structures
temporary incapacity	549	Glossary
<b>Temporary loss carry back</b>	161	M4: Companies and Company Distributions
tenants in common	549	Glossary
term annuity	115	M3: Superannuation
<b>Test that determines whether an interest is an equity</b>	341	M7: Corporate Financing
<b>Test that identifies a debt interest</b>	338	M7: Corporate Financing
<b>testamentary trust is not a deceased estate</b>	66	M2: Trusts and Trust Distributions
<b>The alternative postulate/counterfactual and the 2012 amendments</b>	506	M10: Anti-Avoidance Regimes