

# Contents

<b>Chapter 1</b>	Income of Minors	<b>9</b>
<b>Chapter 2</b>	Trusts	<b>23</b>
<b>Chapter 3</b>	Partnerships	<b>77</b>
<b>Chapter 4</b>	Companies	<b>111</b>
<b>Chapter 5</b>	Primary Producers	<b>163</b>
<b>Chapter 6</b>	Superannuation Funds	<b>211</b>
<b>Chapter 7</b>	Clubs, Societies and Associations	<b>257</b>
<b>Chapter 8</b>	Special Professionals	<b>279</b>
<b>Chapter 9</b>	Tax Agents	<b>291</b>
<b>Chapter 10</b>	Returns and Assessment	<b>345</b>
<b>Chapter 11</b>	Payment and Recovery of Tax	<b>375</b>
<b>Chapter 12</b>	Penalty Tax and Tax Offences	<b>387</b>
<b>Chapter 13</b>	Objections, Appeals and Reviews	<b>407</b>
<b>Chapter 14</b>	Tax Planning	<b>427</b>
<b>Chapter 15</b>	Personal Services Income	<b>459</b>
<b>Chapter 16</b>	International Taxation	<b>487</b>
<b>Chapter 17</b>	Fringe Benefits Tax	<b>505</b>
<b>Chapter 18</b>	Capital Gains — Special Topics	<b>545</b>
<b>Chapter 19</b>	Goods and Services Tax	<b>565</b>
<b>Chapter 20</b>	Tax Crime and Compliance Issues	<b>589</b>
<b>Chapter 21</b>	Electronic Lodgments	<b>625</b>
<b>Chapter 22</b>	Review Examinations	<b>641</b>