

CONTENTS

Introduction	7
Research	11
Guide to the Institutional Framework of Taxation in Australia	19
TOPIC 1: INCOME	41
Topic 1 Review Questions	80
TOPIC 2: DEDUCTIONS	85
Topic 2 Review Questions	139
TOPIC 3: UNIFORM CAPITAL ALLOWANCES	153
Topic 3 Review Questions	176
TOPIC 4: CAPITAL GAINS TAX	183
Topic 4 Review Questions	207
TOPIC 5: PARTNERSHIPS	217
Topic 5 Review Questions	234
TOPIC 6: MINORS AND TRUSTS	245
Topic 6 Review Questions	303
TOPIC 7: COMPANIES	311
Topic 7 Review Questions	325
TOPIC 8: GOODS AND SERVICES TAX	333
Topic 8 Review Questions	354
TOPIC 9: TAX PRACTITIONERS	361
Common Errors	376
Tax Rates and Tables	379