

**Manual for the
National Tax Equivalent Regime
January 2022
(Version 12)**

[History:

Version 1 of the Manual released in June 2001
Version 2 of the Manual released in July 2002
Version 3 of the Manual released in March 2004
Version 4 of the Manual released in February 2005
Version 5 of the Manual released in January 2006
Version 6 of the Manual released in January 2008
Version 7 of the Manual released in March 2010
Version 8 of the Manual released in February 2012
Version 9 of the Manual released in April 2014
Version 10 of the Manual released in April 2016
Version 11 of the Manual released in October 2019]

[Archived:

History notes for amendments to the Manual made by Versions 2, 3, 4, 5 & 6 have been archived. For the wording of these history notes, see Version 8.]

ATTACHMENT 4

FEDERAL INCOME TAX LAWS

The NTER is based on the following federal income tax laws:

- (i) *Income Tax Assessment Act 1936*
- (ii) *Income Tax Regulations 1936*
- (iii) *Income Tax Assessment Act 1997*
- (iv) *Income Tax Assessment Regulations 1997*
- (v) *Taxation Administration Act 1953*
- (vi) *Taxation Administration Regulations 1976*
- (vii) *Taxation (Interest on Overpayments and Early Payments) Act 1983*
- (viii) *Taxation (Interest on Overpayments and Early Payments) Regulations 1992*
- (ix) *Income Tax Rates Act 1986*
- (x) *International Tax Agreements Act 1953*
- (xi) *Income Tax (Transitional Provisions) Act 1997*
- (xii) *General Interest Charge (Imposition) Act 1999*
- (xiii) *Income Tax Act 1986*
- (xiv) *Shortfall Interest Charge (Imposition) Act 2005*