Term (Chapter Headings in Bold)	Page	Module
12-month rule	177	M5: CGT Fundamentals
15-year exemption, business	179	M5: CGT Fundamentals
183-day test	56	M2: Principles of Assessable Income
50% active asset reduction	179	M5: CGT Fundamentals
80% rule	201	M6: Taxation of Individuals
80/20 rule	409	Glossary
80/20 rule	201	M6: Taxation of Individuals
About Division 6 and trust administration		M8: Taxation of Trusts Companies and
requirements	274	Superannuation Funds
	205	M8: Taxation of Trusts Companies and
About trust distributions	286	Superannuation Funds
absence from main residence exemption	166	M5: CGT Fundamentals
access	250	M7: Taxation of SBEs and Partnerships
accessing law	9	M1: Legal Ethical and Regulatory Fundamentals
Accessing the law	9	M1: Legal Ethical and Regulatory Fundamentals
accountants' concession	409	Glossary
Accounting for GST	365	M10: GST Fundamentals
Accounting for trading stock	70	M2: Principles of Assessable Income
accounting goods and services tax	365	M10: GST Fundamentals
Accounting Professional and Ethical Standards Board		
(APESB)	12	M1: Legal Ethical and Regulatory Fundamentals
accruals (or earnings) basis	409	Glossary
accruals basis	59	M2: Principles of Assessable Income
accruals basis accounting	59	M2: Principles of Assessable Income
accruals basis attribution rules	366	M10: GST Fundamentals
Accumulated HELP, SSL, ABSTUDY SSL and TSL debts	235	M6: Taxation of Individuals
active asset	409	Glossary
active asset	245	M7: Taxation of SBEs and Partnerships
additional considerations	161	M5: CGT Fundamentals
address ethical threats	14	M1: Legal Ethical and Regulatory Fundamentals
adjustable value	409	Glossary
adjustable value	122	M4: Capital Allowances
adjusted taxable income	259	M7: Taxation of SBEs and Partnerships
adjustment event	409	Glossary
adjustment events	367	M10: GST Fundamentals
adjustments	367	M10: GST Fundamentals
administration	369	M10: GST Fundamentals
Administration	369	M10: GST Fundamentals
Administration and reporting for trusts	278	M8: Taxation of Trusts Companies and
Administration and reporting for trusts	270	Superannuation Funds
Administration of the Tax System	375	M11: Administration of the Tax System
Administrative Appeals Tribunal (AAT)	2	M1: Legal Ethical and Regulatory Fundamentals
Administrative Appeals Tribunal (AAT)	409	Glossary
administrative civil penalties	396	M11: Administration of the Tax System
Administrative civil penalties	396	M11: Administration of the Tax System
administrative law	8	M1: Legal Ethical and Regulatory Fundamentals
aggregated turnover	409	Glossary
aggregated turnover test	129	M4: Capital Allowances
Aggregated turnover test	129	M4: Capital Allowances
All States Frozen Foods Pty Ltd v FCT (1990) 90 ATC 4175	70	M2: Principles of Assessable Income
allowable deductions	409	Glossary
allowable deductions control test	219	M6: Taxation of Individuals
allowable deductions, Calculating	218	M6: Taxation of Individuals
allowance	409	Glossary
		1 '' 1

Term (Chapter Headings in Bold)	Page	Module
allowances	316	M9: FBT Fundamentals
Allowances v reimbursements	316	M9: FBT Fundamentals
allowances vs. reimbursements	316	M9: FBT Fundamentals
anowances vs. reimbursements	310	Wis. 1 bi Tulidamentais
Alloys & Research case	87	M3: Principles of General and Specific Deductions
Alteration of partner's entitlement to profit	265	M7: Taxation of SBEs and Partnerships
Alteration of partner's interest	265	M7: Taxation of SBEs and Partnerships
Amalgamated Zinc (De Bavay's) Ltd v FCT (1949) 78 CLR 47	86	M3: Principles of General and Specific Deductions
amalgamations	370	M10: GST Fundamentals
Amalgamations	370	M10: GST Fundamentals
ambiguity	409	Glossary
ambiguity interpretation	6	M1: Legal Ethical and Regulatory Fundamentals
Ambrose v Edmunds-Wilson (1988) ATC 4173).	398	M11: Administration of the Tax System
amended assessments	378	M11: Administration of the Tax System
Amended assessments	378	M11: Administration of the Tax System
amendment	6	M1: Legal Ethical and Regulatory Fundamentals
Amount of main residence exemption available	166	M5: CGT Fundamentals
anti-avoidance provisions	370	M10: GST Fundamentals
Anti-avoidance provisions	370	M10: GST Fundamentals
anti-streaming integrity rules	409	Glossary
		M8: Taxation of Trusts Companies and
anti-streaming integrity rules	303	Superannuation Funds
		M8: Taxation of Trusts Companies and
anti-streaming rules	303	Superannuation Funds
	303	M8: Taxation of Trusts Companies and
Anti-streaming rules		Superannuation Funds
APES 110 Code of Ethics for Professional Accountants	13	M1: Legal Ethical and Regulatory Fundamentals
APES 110 Code of Ethics for Professional Accountants		
(including Independence Standards)	13	M1: Legal Ethical and Regulatory Fundamentals
APES 110 Code of Ethics for Professional Accountants		
(including Independence Standards) fundamental	14	M1: Legal Ethical and Regulatory Fundamentals
threats		
APES 220 Taxation Services	15	M1: Legal Ethical and Regulatory Fundamentals
APES 220 Taxation Services	15	M1: Legal Ethical and Regulatory Fundamentals
appeals	389	M11: Administration of the Tax System
Appeals (Division 5 of Part IVC TAA)	389	M11: Administration of the Tax System
application of PSI	202	M6: Taxation of Individuals
Applying tax offsets	221	M6: Taxation of Individuals
Applying the CGT discount	177	M5: CGT Fundamentals
Applying the Conceptual Framework to identify	1,,	
ethical dilemmas	16	M1: Legal Ethical and Regulatory Fundamentals
appointor	409	Glossary
apportionment	81	M3: Principles of General and Specific Deductions
arm's length principle	66	M2: Principles of Assessable Income
arm's-length principle	409	Glossary
arrangement	338	M9: FBT Fundamentals
Arthur Murray (NSW) Pty Ltd v FCT (1965) 114 CLR 314)	61	M2: Principles of Assessable Income
assessable income	409	Glossary
Assessable income	38	M2: Principles of Assessable Income
		·
assessable income	70	M2: Principles of Assessable Income
assessable income	248	M7: Taxation of SBEs and Partnerships
assessable income test	257	M7: Taxation of SBEs and Partnerships
assessment	409	Glossary

Term (Chapter Headings in Bold)	Page	Module
assessment	376	M11: Administration of the Tax System
Assessment Act	409	Glossary
Assessment Acts	4	M1: Legal Ethical and Regulatory Fundamentals
assessments	378	M11: Administration of the Tax System
Assessments	378	M11: Administration of the Tax System
assets test	259	M7: Taxation of SBEs and Partnerships
assets that become trading stock	409	Glossary
assets trading stock	71	M2: Principles of Assessable Income
assets, CGT	154	M5: CGT Fundamentals
ATO Interpretative Decision (ATO ID)	382	M11: Administration of the Tax System
ATO legal database	9	M1: Legal Ethical and Regulatory Fundamentals
ATO Legal Database	409	Glossary
ATO website	9	M1: Legal Ethical and Regulatory Fundamentals
Attributing GST	365	M10: GST Fundamentals
attribution rules	365	M10: GST Fundamentals
attribution rules, GST	365	M10: GST Fundamentals
audit process	383	M11: Administration of the Tax System
audit process (The)	383	M11: Administration of the Tax System
Aurora Developments Pty Ltd v FCT (No. 2)	397	M11: Administration of the Tax System
AusNet Transmission Group Pty Ltd v FCT (2015) HCA	337	WIII. Administration of the Tax System
25,	87	M3: Principles of General and Specific Deductions
Australasian Jam Co Pty Ltd v FCT (1953	71	M2: Principles of Assessable Income
Australasian Legal Information Institute (AustLII)	9	M1: Legal Ethical and Regulatory Fundamentals
Australasian Legal Information Institute (AustLII)  Australasian Legal Information Institute (AustLII)	409	Glossary
Australian Constitution	2	·
Australian Constitution	409	M1: Legal Ethical and Regulatory Fundamentals
		Glossary
Australian Financial Services (AFS) licensee	24	M1: Legal Ethical and Regulatory Fundamentals M1: Legal Ethical and Regulatory Fundamentals
Australian Legal System  Australian legal system, Overview of	2	
Australian Securities and Investments Commission		M1: Legal Ethical and Regulatory Fundamentals
(ASIC)	24	M1: Legal Ethical and Regulatory Fundamentals
Australian Securities and Investments Commission		
(ASIC)	409	Glossary
Australian taxation office (ATO)	46	M2: Principles of Assessable Income
Australian Taxation Office (ATO) information gathering	40	NIZ. Principles of Assessable income
	384	M11: Administration of the Tax System
Australian Taxation Office guidance documents and		
_	380	M11: Administration of the Tax System
rulings Australian Taxation Office information gathering		
powers	384	M11: Administration of the Tax System
Australian Taxation Office interpretative decisions	382	M11: Administration of the Tax System
authorised representative		
authorised representative	2/	IN11: Logal Ethical and Pogulatory Eundamontals
·	24	M1: Legal Ethical and Regulatory Fundamentals
AWB Ltd v Cole (2006) 152 FCR 382;	409	Glossary
bad debts	409	Glossary
bad debts  Bad debts	409 384	Glossary M11: Administration of the Tax System
	409 384 94	Glossary M11: Administration of the Tax System M3: Principles of General and Specific Deductions
Bad debts	409 384 94	Glossary M11: Administration of the Tax System M3: Principles of General and Specific Deductions M3: Principles of General and Specific Deductions
Bad debts bad debts company	409 384 94 94	Glossary M11: Administration of the Tax System M3: Principles of General and Specific Deductions M3: Principles of General and Specific Deductions M3: Principles of General and Specific Deductions
Bad debts bad debts company balancing adjustment	409 384 94 94 95 409	Glossary M11: Administration of the Tax System M3: Principles of General and Specific Deductions M3: Principles of General and Specific Deductions M3: Principles of General and Specific Deductions Glossary
Bad debts  bad debts company  balancing adjustment  balancing adjustment	94 95 409 123	Glossary M11: Administration of the Tax System M3: Principles of General and Specific Deductions M3: Principles of General and Specific Deductions M3: Principles of General and Specific Deductions Glossary M4: Capital Allowances

Term (Chapter Headings in Bold)	Page	Module
BAS agent	409	Glossary
BAS agent registration	25	M1: Legal Ethical and Regulatory Fundamentals
BAS agent services	410	Glossary
BAS provision	410	Glossary
BAS provision	22	M1: Legal Ethical and Regulatory Fundamentals
base rate entities	410	Glossary
base rate entities	243	M7: Taxation of SBEs and Partnerships
base value	410	Glossary
base value	122	M4: Capital Allowances
	389	M11: Administration of the Tax System
Bell v FCT (2013) FCAFC 32; benchmark rule	410	·
Denominark rule	410	Glossary
benchmark rule	302	M8: Taxation of Trusts Companies and Superannuation Funds
beneficiary	410	Glossary
h amafisiam, musasahlu sahihlad	275	M8: Taxation of Trusts Companies and
beneficiary presently entitled	275	Superannuation Funds
benefit	215	M6: Taxation of Individuals
best interests, client	28	M1: Legal Ethical and Regulatory Fundamentals
BHP Billiton Petroleum (Bass Strait) Pty Ltd v FCT (2002)		
ATC 5169	60	M2: Principles of Assessable Income
Bill	4	M1: Legal Ethical and Regulatory Fundamentals
Bill	410	Glossary
blackhole expenditure	410	Glossary
blackhole expenditure	125	M4: Capital Allowances
blackhole expenditure	131	M4: Capital Allowances
blackhole expenditure	115	M4: Capital Allowances
Blackhole expenditure	125	M4: Capital Allowances
blackhole expenditure	131	M4: Capital Allowances
Blackhole expenditure and start-up expenditure	131	M4: Capital Allowances
borrowing expenses	98	M3: Principles of General and Specific Deductions
Borrowing expenses	98	M3: Principles of General and Specific Deductions
branches	370	M10: GST Fundamentals
Branches	370	M10: GST Fundamentals
Brent v FCT 71 ATC 4195	60	M2: Principles of Assessable Income
bring-forward arrangement	214	M6: Taxation of Individuals
British American Tobacco Australian Services Ltd v FCT (2010) 189 FCR 151	402	M11: Administration of the Tax System
British Insulated and Helsby Cables Ltd v Atherton (1926) AC 205	87	M3: Principles of General and Specific Deductions
Brookdale Investments Pty Ltd v FCT (2013) ATC 10	389	M11: Administration of the Tax System
business	44	M2: Principles of Assessable Income
business	410	Glossary
	395	M11: Administration of the Tax System
business activity statement  Business activity statement	395	M11: Administration of the Tax System  M11: Administration of the Tax System
		·
business activity statement agent	22	M1: Legal Ethical and Regulatory Fundamentals
business activity statement agent	22	M1: Legal Ethical and Regulatory Fundamentals
Business activity statement agent	22	M1: Legal Ethical and Regulatory Fundamentals
business continuity test (BCT)	97	M3: Principles of General and Specific Deductions
Business Premises Test	202	M6: Taxation of Individuals
business premises test	410	Glossary
Bywater Investments Limited & Ors v Commissioner of Taxation;	57	M2: Principles of Assessable Income