

TABLE OF DESTINATIONS

EXISTING PROVISION		DESTINATION
A 1	(1)	A 1(1)
	(2)	A 1(2)
	(3)	A 1(3)
PART A		
AA 1		AA 1
AA 2		Omitted. See commentary in box for section AA 1.
AA 3	(1)	Omitted. See commentary in box for section AA 2.
	(2)(a)	AA 2(1)
	(2)(b)	AA 2(2)
AA 4	(1)	AA 3(1)
	(2)	AA 3(2)
PART B		
Subpart A		
BA 1		BA 1
Subpart B		
BB 1		BB 1
BB 2	(1)	BB 2(1)
	(1A)	BB 2(2)
	(2)	BB 2(3)
	(3)	BB 2(4)
	(4)	BB 2(5)
BB 3	(1)	BB 3(1)
	(2)	BB 3(2)
Subpart C		
BC 1	(1)(a)	BC 1(1)
	(1)(b)	BC 1(2) and (3)
	(1)(c)	BC 1(2)
	(2)	BC 9(1)
BC 2	(1)	BC 1(1)
	(2)	BC 1(1)
	(3)	BC 1(1)
BC 3	(1)	BC 7(1)
	(2)	BC 7(2)
	(3)	BC 7(3)
BC 4		BC 2
BC 5		BC 3
BC 6	(1)	BC 4(1)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(2) BC 4(2)
	(3) BC 4(3)
	(4) BC 4(4)
BC 7	BC 5
BC 8	(1) BC 6(1)
	(2) BC 6(2)
	(3) BC 6(3)
	(4) BC 6(4)
	(5) BC 6(5)
	(6)(a) BC 8(1)
	(6)(b) BC 8(2)
BC 9	(1) BC 9(2)
	(2) BC 10(1)
	(3) BC 10(2)
BC 10	(1) BC 8(2)
	(2) BC 10(1)
Subpart D	
BD 1	(1) BD 1(1); CY 1
	(2)(a) BD 1(2); CW 46
	(2)(b) BD 1(3); CX 44
	(2)(c) BD 1(2)
BD 2	BD 2
	(1)(a) DA 4(1) and (2)
	(1)(b)(i) DA 1(1)
	(1)(b)(ii) DA 1(1)
	(1)(b)(iii) DA 3(1)
	(2)(a) DA 2(2)
	(2)(b) DA 2(3)
	(2)(c) DA 2(4)
	(2)(d) DA 2(5)
	(2)(e) DA 2(1); DA 3 (1)
	(2)(f) DY 2
BD 3	(1) BD 3(1)
	(2) BD 3(4)
	(3) BD 3(2) and (4)
	(4) BD 3(5)
BD 4	(1) BD 4(1)
BD 4	(2) BD 4(4)
	(3) BD 4(2)
	(4) BD 4(5)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
Subpart E		
BE 1	(1)	BE 1(1)
	(2)	BE 1(2)
	(3)	BE 1(3)
	(4)	BE 1(4)
	(5)	BE 1(5)
	(6)	BE 1(6)
Subpart F		
BF 1		BF 1
Subpart G		
BG 1	(1)	BG 1(1)
	(2)	BG 1(2)
Subpart H		
BH 1	(1)	BH 1(1)
	(2)	BH 1(2)
	(3)	BH 1(3) and (4)
	(3A)	BH 1(5)
	(4)	BH 1(6)
PART C		
Subpart B		
CB 1	(1)(a)	Omitted. See issues paper 1, page 2.
	(1)(b)	CW 5
	(1)(c)	CW 6(1), (2) and (3)
	(2)	CW 6(1)
CB 2	(1)(a)(i)	CW 16(1)
	(1)(a)(ii)	CW 16(1)
	(1)(a)(iii)	CW 16(2)
	(1)(b)	CW 8(1)
	(1)(b) proviso	CW 8(2)
	(1)(c)	CW 15(1)
	(1)(c) first proviso	CW 15(2)
	(1)(c) second proviso	CW 15(1)
	(1)(d)	CW 17(1) and (2)
	(1)(e)	CW 7
	(2)	CW 17(1)
(3)	CW 17(3)	
CB 2	(4)	CW 17(1) and (3)
	(5)	CZ 3
CB 3	(a)	CW 28(1), (3) and (4)
	(b)	CW 29(1)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(b)(i) CW 28(2); CW 29(2)
	(b)(ii) CW 29(3) and (4)
	(b)(iii) CW 29(3) and (4)
	(c) CW 28(1); CW 29(1)
	(d) Omitted. See issues paper 1, page 9.
	(e) CW 28(5)
CB 4	(1)(a) CW 33
	(1)(b) CW 38(1)
	(1)(c) CW 30(1), (2) and (3)
	(1)(d) CW 32
	(1)(e) CW 30(3); CW 31
	(1)(f) CW 39
	(1)(g) CW 40
	(1)(h) CW 35
	(1)(i) CW 35; CW 36
	(1)(j) CW 37(1)
	(1)(k) repealed
	(1)(l) CW 37(2)
	(2) CW 31(4)
	(3) CW 30(4); CW 31; CW 37(3)
CB 5	(1)(a) CW 22(1)
	(1)(b) CW 27(1)
	(1)(c) CW 27(1)
	(1)(d) Omitted. See issues paper 1, page 11.
	(1)(e) CW 26(1)
	(1)(f) CW 22(1) and (2)
	(1)(fa) CW 22(1) and (2)
	(1)(g) CW 27(1) and (2)
	(1)(h) CW 27(1) and (2)
	(1)(i) CW 27(2); CW 34
	(1)(j) CW 27(1)
	(1)(k) CW 27(1)
	(1)(l) CW 26(1)
	(1)(m) CW 26(1)
CB 5	(1)(n) CW 22(1); CW 27(1)
	(1)(o) CW 22(1)
	(1)(p) CW 27(1)
	(1)(q) CW 26(1)
	(2) CW 27(2)
CB 6	(a) CW 26(1) and (2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(b) CW 20
	(c) CW 21
	(d) Omitted. Obsolete.
	(e) CW 26(1)
CB 7	(a) CW 12
	(b) CW 12
CB 8	(c) CW 22(1); CW 23
	(1)(a) CW 43(1)
	(1)(a) proviso CW 43(4)
	(1)(b) CW 43(2)
	(1)(b) proviso CW 43(4)
	(2) CW 43(3)
	(3) CW 43(6)
	(4) CW 43(5)
CB 9	(a) CW 24; CW 25
	(b)(i) CW 19(1)
	(b)(ii) CW 19(2)
	(c) CW 44(1)
	(ca) CW 44(2)
	(d) CW 24; CW 25
	(e) CW 45
	(f) CW 4; CW 22(1); CW 23
	(g) CW 26(1)
CB 10	(1) CW 9
	(2)(a) CW 10(1)
	(2)(b) CW 10(1)
	(2)(c) CW 10(1)
	(2)(d) CW 10(2)
	(2)(e)(i) CW 10(7)
	(2)(e)(ii) CW 10(3)
	(2)(e)(iii) CW 10(4)
	(2)(e)(iv) CW 10(5)
	(2)(e)(v) CW 10(6)
CB 10	(3) CW 10(2)
	(4) CW 11(1)
	(5) CW 11(2)
CB 11	(1) CW 18(1)
	(2) CW 18(2)
	(3) CW 18(3)
	(4) CW 18(3)
	(5) CW 18(3)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION		
CB 12	(6)	CW 18(4)	
	(1)	CW 13(1)	
	(2)	CW 14(1) and (3)	
	(3)	CW 13(2)	
	(3A)	CW 14(2)	
	(3B)	CW 13(2); CW 14(2)	
	(3C)	CW 13(2); CW 14(2)	
	(4)	CW 14(3) and (4)	
CB 14	(1)	CW 41(1) and (2)	
	(2)	CW 41(3)	
CB 15	CW 42		
Subpart C			
CC 1	(1)	CF 1(1) and (2)	
	(2)	CF 1(2)	
CC 2	Omitted. See issues paper 2, page 4.		
CC 3	Omitted. See issues paper 1, page 14.		
Subpart D			
CD 1	(1)	CB 5(1)	
	(2)(a)	CB 5(1)	
	(2)(b)	CB 6(1) and (2)	
	(2)(c)	CB 7(1) and (2)	
	(2)(d)	CB 8(1), (2) and (4)	
	(2)(e)	CB 11(1) and (2)	
	(2)(f)	CB 9(1)	
	(2)(f) proviso	CB 9(2); CB 14(2); CB 17; CB 20	
	(2)(g)	CB 10(1) and (2)	
	(3)	CB 5(2); CB 6(3); CB 7(3); CB 8(3); CB 9(2)	
	(3)(a)	CB 16	
	(3)(b)	CB 13	
	(4)	CB 11(3)	
	CD 1	(4)(a)(i)	CB 19
		(4)(a)(ii)	CB 15(1) and (3)
(4)(b)(i)		CB 19	
(4)(b)(ii)		CB 15(1) and (2)	
(4)(c)		CB 19	
(6)		CB 9(2); CB 10(3); CB 14(1) and (3)	
(7)		CB 9(2); CB 10(3), CB 18	
(10)		CB 21	
(11)	CB 6(2); CB 7(2); CB 8(2)		

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(12)	CB 21
	(13)	CB 21
CD 2		CC 11 (1)
CD 3		CB 1
CD 4		CB 2; CB 3; CB 4
CD 5		CA 1(2)
CD 6	(1)	CB 29(1)
	(2)	CB 29(3)
	(3)	Omitted. Obsolete.
CD 7		CE 8(2)
Subpart E		
CE 1	(1)(a)	CC 4; CC 5; CC 6
	(1)(b)	CC 9(1) and (2)
	(1)(c)	CC 3
	(1)(d)	CG 3
	(1)(e)	CC 1
	(2)(a)	CC 9(1)
	(2)(b)	CC 9(1)
	(2)(c)	CC 9(1) and (3)
	(2)(d)	CC 8
CE 2		Omitted. See commentary in Part 4 under 'Property'.
CE 3	(1)	CC 7(1) and (2)
	(2)	CC 7(3)
CE 4	(1)	CG 2(1), (2) and (3)
	(2)	CG 2(4)
	(3)	Omitted.
Subpart F		
CF 1		CD 1
CF 2	(1)(a)	CD 3(1); CD 4(1)
CF 2	(1)(b)	CD 3(1); CD 4(1) and (2); CD 5(6)
	(1)(c)	CD 3(1); CD 4(1); CD 25
	(1)(d)	CD 3(1); CD 4(1); CD 25
	(1)(e)	CD 3(1); CD 4(1); CD 19(1); CD 25
	(1)(f)	CD 6(1); CD 7(1)
	(1)(g)	CD 3(1); CD 4(1); CD 5(3)
	(1)(h)	CD 3(1); CD 4(1)
	(1)(i)	CD 3(1); CD 4(1)
	(1)(j)	CD 3(1); CD 4(1)
	(1)(k)	CD 3(1); CD 4(1); CD 5(1)
	(1)(l)	CD 3(1); CD 4(1); CD 5(4) and (5); CD 8

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
(1A)	CD 3(1); CD 4(1); CD 10(2)
(2)	CD 5(2)
(3)	CD 3(1); CD 4(1)
(3A)	OB 1 'company', 'share'
(3A)(b)	HH 1(8)
(4)	Omitted. Obsolete.
(5)	Omitted. Obsolete.
(6)(a)	CD 6(2)
(6)(b)	CD 7(3)
(7)	CD 3(1); CD 5(1)
(8)	CD 7(2); CD 27(1)
(8)(a)(i)	CD 27(2); 113A TAA
(8)(a)(ii)	CD 27(3) and (4)
(8)(b)	CD 27(5)
(9)	CD 28(1), (3), (4) and (5)
(9A)	CD 29
(10)	CD 3(1); CD 4(1); CD 28(2), (3) and (4)
(11)	CD 26(1)
(11)(a)	CD 26(2) and (3)
(11)(b)	CD 26(4)
(11)(c)	CD 26(5)
(12)(a)(i)	CD 26(6) and (12)
(12)(a)(ii)	CD 26(7) and (12)
(12)(a)(iii)	CD 26(8)
(12)(b)	CD 26(9)
(12)(c)(i)	CD 26(10)
(12)(c)(ii)	CD 26(10)
CF 2 (12)(c)(iii)	CD 26(10)
(12)(c)(iv)	CD 26(10) and (12)
(12)(c)(v)	CD 26(10)
(12)(c)(vi)	CD 26(11)
(12)(c)(vii)	CD 26(11)
(13)	CD 17(1) and (3)
(13)(a)	CD 17(1)
(13)(b)	CD 17(5)
(13)(c)	CD 17(5)
(13)(d)	CD 17(3)
(13)(e)	CD 17(6)
(13A)	CD 17(4)
(14)	CD 17(1) and (2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(15) CD 33(1) and (7)
	(15)(a) CD 33(2)
	(15)(a)(i) CD 33(3)
	(15)(a)(ii) CD 33(3), (4) and (5)
	(15)(b) CD 33(6)
	(16)(a) CD 11(1)
	(16)(b) CD 11(3)
	(17)(a) to (c) CD 37(10), (11)
	(17)(d) CD 37, s113B TAA
	(17)(e) CD 37(12)
	(18)(a) CD 37(13)
	(18)(b) CD 37(8)
	(19) CD 26(13), (14)
	(21) CD 19(2)
CF 3	(1)(a) CD 18
	(1)(b)(i) CD 12(2), (3), (4) and (8)
	(1)(b)(ii) CD 12(1), (6) and (7)
	(1)(b)(iii) CD 12(2)
	(1)(b)(iv)(A) CD 12(4)
	(1)(b)(iv)(B) CD 12(2)
	(1)(c) CD 16(1) and (2)
	(1)(d) CD 15(1)
	(1)(da) CD 15(2)
	(1)(e) CD 14(1) and (2)
	(1)(f) CD 14(1), (2) and (3)
	(1)(g) CD 20(1)
CF 3	(1)(ga) CD 24
	(1)(h) CD 20(2)
	(1)(i) CD 16(3)
	(1)(ia) CD 21(1)
	(1)(j) CD 21(2)
	(1)(k) CD 23
	(2)(a) CD 30(19)
	(2)(b) CD 13(5); CD 31(4)
	(2)(c) CD 12(5)
	(3)(a) CD 15(3)
	(3)(b) CD 15(3)
	(3)(c) CD 15(3) and (4)
	(3)(d) CD 15(5)
	(3)(e) CD 15(6) and (7)
	(3A) CD 15(3)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(4) CD 16(4); CD 21(3)
	(5) Omitted. Obsolete.
	(6) CD 31(13)
	(7) CD 31(7)
	(8) CD 31(10)
	(9) CD 31(11)
	(10) CD 31(5) and (10)
	(11) CD 31(6)
	(11A) CD 31(12)
	(12)(a) CD 31(14)
	(12)(b) CD 31(15)
	(12)(c) CD 31(16)
	(13) 'shares' OB 1 'share'
	(13) 'specified company' Omitted. Definition no longer required. See new section CD 31(14).
	(14) 'excess return amount' CD 31(1), (2) and (10)
	(14) 'fifteen percent capital reduction' CD 12(9)
	(14) 'fifteen percent interest reduction' CD 12(9)
	(14) 'fully credited' CD 30(24) and (25)
	(14) 'ineligible capital amount' CD 30(13) and (14)
	(14) 'non-participating redeemable share' CD 12(9)
CF 3	(14) 'pro rata cancellation' OB 1 'pro rata cancellation'
	(14) 'ten percent capital reduction' CD 12(9)
	(14) 'unlisted trust' CD 12(9)
	(14) 'unlisted widely-held trust' OB 1 'unlisted widely -held trust'
	(14) 'widely-held trust' OB 1 'widely held trust'
CF 4	CD 30(22) and (23)
CF 5	(a) CD 22
	(b) CD 31(8)
CF 6	(1) CD 9(1) and (2)
	(2) CD 9(3)
	(3) CD 9(3)
	(4) CD 9(5)
	(5) 108(3B) TAA
CF 7	CD 9(5)
CF 8	CD 7

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION	
Subpart G			
CG 1	(a)	CQ 1; DN 1(1)	
	(b)	CQ 4	
CG 2		FD 11	
CG 3	(a)	OD 9	
	(b)	EI 6(2)	
	(b) proviso	EI 6(3)	
	(c)	EI 5(5); EI 9(6); EI 31(6)	
	(d)	EI 28	
CG 4	(e)	EI 27	
	(1)	EI 1	
	(2)	EI 3	
	(3)	EI 4(1)	
	(4)	EI 5(1); EI 6(1)	
	(4)(a)	EI 5(3)	
	(4)(b)	EI 5(4)	
	(4)(c)	EI 5(5)	
	(4)(d)	EI 5(1) and (2)	
	(5)(a)	EI 7(1) and (5)	
	(5)(a)(i)	EI 7(6)	
	(5)(a)(ii)	EI 7(7)	
	(5)(a)(iii)	EI 7(8)	
	(5)(a)(iv)	EI 7(9)	
	CG 4	(5)(a)(iv) proviso	EI 7(10)
		(5)(b)	EI 7(11)
		(6)	EI 7(3)
	(7)	EI 4(2)	
	(8)	EI 6(4)	
CG 5	(1)	EI 8	
	(2)	EI 9(1), (2) and (3), EI 31(1), (2) and (3)	
	(2)(a)	EI 9(4); EI 31(4)	
	(2)(b)	EI 9(5); EI 31(5)	
	(2)(c)	EI 9(6); EI 31(6)	
	(2)(d)	EI 9(1) and (2)	
	(3)	EI 10	
	(4)	EI 11	
	(5)	EI 17	
	(6)	EI 16	
	(7)	EI 13	
CG 6	(1)	CQ 2(1); DN 2	
	(1)(a)	CQ 2(1)(d); DN 2(d)	

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(1)(b) EI 14
	(2) EI 15
CG 7	(1) CQ 2(1); DN 2
	(2) EI 18
	(3) EI 20
	(4) EI 19
	(5) CQ 5(2) and (3); DN 6(2) and (3); EI 46(1), (2) and (3)
	(6) EI 16(3); CQ 2(3)
CG 8	(1) CD 32
	(2) CD 33
	(3) CD 34(1), (2)
	(4) CD 38(1), (2)
	(5) CD 34(3)
	(6)(a) CD 35(1)
	(6)(b) CD 35(2)
	(6)(c)(i) CD 35(3)
	(6)(c)(ii) CD 35(4)
	(7) CD 36
	(8) CD 37(2) to (9)
	(9) CZ 10(1), (2)
CG 8	(10) CD 38(3), (4)
	(11) CD 39
	(12) CZ 10(3), (4)
	(13) CD 11(4)
	(14) CD 35(2)
CG 9	EI 12; FD 11
CG 10	(1) EI 26(1), (2), (4) and (5)
	(2) EI 26(3)
CG 11	(1) EI 21(1) and (2)
	(2) EI 21(3)
	(3) EI 21(4)
	(3A) EI 21(5)
	(3B) EI 21(6)
	(3C) EI 21(7)
	(3D) EI 21(8)
	(4)(a) EI 21(10)
	(4)(b) EI 21(9)
	(5) EI 21(11) and (12)
	(6) EI 21(13)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(7) EI 21(14)
	(8) EI 21(15)
	(9) EI 21(16)
	(9)(a) EI 21(17)
	(9)(b) EI 21(17)
	(10) EI 21(18)
	(11) EI 21(19)
	(12) EI 21(20)
	(13) EI 21(21)
	(14) EI 21(22)
	(15) EI 21(23)
	(16) EI 21(13)
	(17) Omitted. Obsolete.
	(18) EI 21(24)
	(19) EI 21(26)
	(19)(a) EI 21(25)
	(19)(b) EI 21(25)
	(19)(c) EI 21(27)
	(19)(d) EI 21(27)
	(20) Omitted. Obsolete.
CG 11	(21) EI 21(28)
	(22) EI 21(29)
	(23) EI 21(30) and (31)
	(23A) EI 21(30) and (31)
	(24) EI 21(32)
	(25)(a) EI 21(33)
	(25)(b) EI 46(4)
	(25)(c) EI 46(5)
CG 12	(1) EI 25(1)
	(2) EI 25(2)
	(3) EI 25(3) and (4)
CG 13	(1) CQ 2(1); DN 2; EI 22; EI 24; EI 46(6)
	(2) EI 23
CG 14	(1) EI 56(1)
	(1)(a) EI 56(2)
	(1)(b) EI 56(3), (4) and (5)
	(1)(c) EI 56(6)
	(1)(d) EI 56(7)
	(1)(e) EI 56(8)
	(2) Omitted. Obsolete.
	(3) EI 36(3) and (4)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(4) Omitted. Obsolete.
CG 15	(1) CQ 5(1); DN 6(1); EI 30(1)
	(1)(a) EI 30(2); EI 31
	(1)(b) EI 30(3)
	(1)(c) EI 30(4)
	(2) CQ 5(1); DN 6(1)
	(2)(a) EI 32
	(2)(b) EI 33
	(2)(c) EI 34; EI 36(1)
	(2)(d) CQ 5(1)(d); DN 6(2)
	(2)(e) EI 34
	(2)(f) EI 35
	(2)(g) EI 37(1)
	(3) Omitted. Obsolete.
	(4) EI 37(4)
CG 16	(1) EI 38(1)
	(2) CQ 5(2); DN 6(2)
CG 16	(3) Omitted. Obsolete.
	(4) EI 52(2), (4), (5) and (6)
	(5) CQ 5(4)
	(6) EI 47
	(7) EI 39
	(8) EI 57(1), (2) and (4)
	(9) EI 57(5) and (6)
	(10) EI 57(3)
	(11)(a) EI 42(7)
	(11)(b) EI 44(7); EI 45(15)
	(12) EI 42(7); EI 44(7); EI 45(15)
CG 17	(1) EI 38(2)
	(2) EI 40(1)
	(3) EI 40(4)
	(4) EI 40(2) and (3)
	(5) EI 40(3)
	(6) EI 40(2)
	(7) EI 41
	(8) EI 50(1) and (2)
	(9) EI 50(3)
	(9)(a) EI 50(4)
	(9)(b)(i) EI 50(6)
	(9)(b)(ii) EI 50(6)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(9)(b)(iii)(A) EI 50(5)
	(9)(b)(iii)(B) EI 50(4)
	(10) EI 50(7)
CG 18	EI 44(1), (2), (3), (4), (5) and (6)
CG 19	(1) EI 45(1), (3) and (4)
	(2) EI 45(10) and (11)
	(3) EI 45(13) and (14)
	(4) EI 45(2), (5) and (6)
	(5) EI 45(7), (8) and (9)
	(6) Omitted. Obsolete. (See note to section EI 45.)
	(7) Omitted. Obsolete.
CG 20	(1) EI 42(1), (2), (3) and (4)
	(2) EI 42(5) and (6)
	(3) EI 42(8)
	(3)(a) EI 42(9)
CG 20	(3)(b) EI 42(10)
CG 21	(1) EI 43(1), (2), (3), (4), (6) and (7)
	(2)(a) CQ 2(2); EI 43(5)
	(2)(b) EI 43(6) and (7)
	(3) EI 43(8) and (9)
	(4) EI 43(10), (11) and (12)
CG 22	(1) EI 48(1), (2) and (3); EI 49(1), (2) and (3)
	(2) EI 48(4); EI 49(4)
CG 23	(1) EZ 1
	(2) EI 52(3) and (4)
	(3) EI 52(1) and (2)
	(4) EI 55
	(5) EI 59; GD 14(1) and (2)
	(6) EI 59; GD 14(1) and (2)
	(7) EI 53(1), (2), (3) and (4)
	(7A) EI 54(1)
	(7B) EI 54(2)
	(7C) EI 54(2)
	(7D) EI 54(3) and (4)
	(8) EI 53(5), (6), (7) and (8)
	(9) EI 58
CG 24	(1) EI 51(1) and (2)
	(2) EI 51(3) and (4)
CG 25	(1) EI 60(1), (2) and (3)
	(2) EI 60(4)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
Subpart H		
CH 1		Repealed
CH 2	(1)	CE 3
	(2)(a)	CE 4(2)
	(2)(b)	CE 4(3)
	(2)(c)	CE 4(4)
	(2)(d)	CE 4(5)
	(3)	Omitted. Removal of Commissioner discretion.
	(3) first proviso (a)	CE 5(1)
	(3) first proviso (b)	CE 5(2)
	(3) second proviso	CE 4(6)
	(3) third proviso	CE 4(7)
	(3) fourth proviso	CE 5(3)
CH 2	(4)	CE 6
	(5)	CE 7
	(6)	CE 7
	(7)	CE 3
	(8)	CE 7
CH 3		CE 1
Subpart HA		
CHA 1	(1)	CE 9(1) and (2)
	(2)	CE 9(3)
	(3)(a)	CE 9(4)
	(3)(b)	CE 9(5)
	(4)	CE 9(5)
CHA 2	(1)	CE 10
	(2)	CE 10
Subpart I		
CI 1	(a)	CX 8(1)
	(b)	CX 8(1)
	(c)	CX 15(1)
	(d)	CX 14(1)
	(e)	CX 19
	(f)	CX 20
	(g)	CX 18
	(h)	CX 2(1); CX 23
	(i)	CX 15(2)
	(ia)	CX 15(2)
	(j)	CX 15(2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(ja) CX 20
	(k) CX 18
	(l) CX 34
	(la) CX 30
	(m) CX 28
	(n) CX 29
	(na) CX 26
	(o)(i) CX 5
	(o)(ii) CX 6(1)
	(o)(iii) CX 6(2)
	(o)(iv) CX 24
	(o)(v) CX 24
CI 1	(o)(vi) Omitted. Not needed because of new structure for the FBT provisions.
	(o)(vii) Omitted. Not needed because of new structure for the FBT provisions.
	(o)(viii) Omitted. Not needed because of new structure for the FBT provisions.
	(p) CX 31
	(q) CX 27
	(r) CX 32
	(s) CX 33(1)
CI 2	(1) CX 3; CX 4
	(2) CX 22(1)
	(3) CX 22(3)
	(4) CX 13
	(5) ND 1T
	(6) ND 1S
	(6A) ND 1U(1)
	(7) ND 1U(2)
	(8) CX 15(1); CX 17
	(9) CX 15(1); CX 17
CI 2A	(1) CD 10(2); CX 22(2) and (4)
	(2) CD 10(1); CX 22(2)
	(3) CX 22(2)
	(4) CX 22(5)
	(5) Omitted.
CI 3	(8A) CX 21
	(1) ND 1B(6)
	(1)(a) ND 1B(3)
	(1)(b) ND 1B(4)
	(1)(c) ND 1B(5)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(2) ND 1H
	(3) ND 1I(1) and (2)
	(4) ND 1I(4)
	(5) ND 1I(3)
	(6) ND 1G(1) and (2)
	(7) ND 1M
	(8) ND 1L(1); ND 1M
	(8A) CX 21; ND 1G(3); ND 1L(2)
	(9) ND 1N(1)
CI 3	(9)(a) ND 1Q
	(9A) ND 1N(2)
	(10) ND 10(1)
	(10A) ND 10(2)
	(11) ND 1P
CI 4	ND 1D
	(1)(a) ND 1A
	(1)(b) ND 1E(2)
	(1)(c) ND 1F
	(2) ND 1E(3) and (4)
	(3) ND 1(5)
	(4) CX 25
CI 5	(1) ND 1V(1) and (2)
	(2) ND 1V(3)
	(3) ND 1V(4) and (5)
CI 6	(1) ND 1J(1)
	(2) ND 1J(2)
	(3) ND 1J(2)
CI 7	ND 1W
CI 8	ND 1X(2)
CI 10	ND 1X(1)
CI 11	ND 1B(2)
	(1) ND 1C(1)
	(2) ND 1C(1)
	(3) ND 1C(1)
	(4) ND 1C(2)
	(5) ND 1C(2)
	(6) ND 1C(3)
	(7) ND 1C(3)
	(8) ND 1C(3)
	(9) ND 1C(4)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(10) ND 1C(4)
	(11) ND 1C(4)
	(12) ND 1C(5)
	(13) ND 1C(5)
	(14) ND 1C(6)
	(15) ND 1C(7)
	(16) CX 8(1)
Subpart J	
CJ 1	(1) CB 22; CB 27
	(2) CB 23(3)
	(2)(a) CB 23(1)
	(2)(b) CB 23(1)
	(2)(c) CB 23(1)
	(2)(d) CB 23(3)
	(2)(e)(i) CB 23(2)
	(2)(e)(ii) DP 2(1)
	(3) CB 25
CJ 2	(1) CC 12(1)
	(2) CC 12(1)
CJ 3	CT 1
CJ 4	(1) CX 38(1)
	(2) CX 38(2)
CJ 5	CT 2
CJ 6	(1) CT 3(1)
	(2) CT 3(2)
	(3) OB 1 'person'
CJ 7	(1)(a) CT 4
	(1)(b) Omitted. Obsolete.
	(2) Omitted. Obsolete.
Subpart K	
CK 1	CV 1
CK 2	Omitted. See issues paper 1, page 18.
CK 3	(1) CV 2(1)
	(2) CV 2(2) and (3)
	(3) CV 2(4)
CK 4	(1) CV 3
	(2) CW 38(2)
Subpart L	
CL 1	CX 43
CL 2	CX 36
CL 3	(1)(a) CS 2(8)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(1)(b) CS 2(8)
	(1)(c) CS 2(1)
	(1)(d) CS 2(2)
	(1)(e) CS 2(4)
CL 3	(1)(f) CS 2(5)
	(1)(g) CS 2(5)
	(1)(h) CS 2(5)
	(1)(i) CS 2(6)
	(1)(j) CS 2(7)
	(2) CS 2(9)
	(3) CS 2(9)
	(4) CS 2(3)
	(5) CS 2(3)
	(6) CS 2(4)
CL 4	(1) CS 1(1)
	(2) CS 1(2), (3), (4) and (5)
	(3) CS 1(6)
	(4) CS 1(6)
	(5) CS 1(3), (4) and (5)
	(6) CS 1(3), (4) and (5)
CL 5	(1) CS 3(1)
	(2) CS 3(2)
CL 6	CS 4
CL 7	CS 5
CL 8	(1) CS 7(1)
	(2) CS 7(3)
	(3) CS 7(5)
	(4) CS 7(4)
	(5) CS 7(4)
	(6) CS 7(6)
	(7) OB 1 'withdrawal'
CL 9	CS 8
CL 10	(1) CS 9
	(2) OB 1 'withdrawal'
CL 11	(1) CS 10(1)
	(2) CS 10(2)
	(3) CS 10(3)
CL 12	(1) CS 6(1)
	(2) CS 6(2)
	(3) CS 6(3)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
CL 13		OB 1 'withdrawal'
CL 14	(1)	CS 11(1)
	(2)	CS 11(2)
CL 14	(3)	CS 11(3)
	(4)	CS 11(4)
CL 15		CS 12
CL 16	(1)	CS 13(1)
	(2)	CS 13(2)
CL 17	(1)	CS 14(1)
	(2)	CS 14(2)
CL 18		CS 15
CL 19		CS 16
CL 20		CS 17
CL 21		CS 2(8)
Subpart M		
CM 2		EG 2(2)
CM 3		CX 35(1)
CM 5	(1)	CR 1(2); EG 22(1) and (3); EG 23; EG 25
	(2)	EG 27
	(3)	EG 22(2); EG 24; EG 26
	(4)	EG 28
	(5)	EG 30
CM 6	(1)	CR 1(1); EG 12(1) and (2); EG 13; EG 15
	(1)(a)	EG 12(3)
	(1)(b)	EG 12(4)
	(2)	EG 17
	(3)	EG 12(2); EG 14; EG 16
	(4)	EG 18
	(5)	EG 19(1)
	(5)(a)	EG 19(2)
	(5)(b)	EG 19(3)
	(6)	EG 21
CM 7	(1)	CR 1(3); EG 32; EG 33; EG 37(2)
	(1)(a)	EG 34
	(1)(b)	EG 35
	(2)	EG 38
CM 8	(1)	EG 6; EG 7(1), (2) and (3)
	(2)(a)(i)	EG 7(4)
	(2)(a)(ii)	EG 7(5)
	(2)(b)	EG 7(6)
	(2)(c)	EG 8

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
CM 8	(3)	EG 9
CM 10		CR 1(5); EG 43
CM 12		EG 4(2)
	(a)	EH 4
	(b)	EH 4
	(c)	CX 35(2)
	(d)	CX 35(2)
CM 13	(1)(a)	EG 20; EG 29
	(1)(b)	EG 20
	(1)(c)	EG 36(1); EG 37(1)
	(1)(c)(i)	EG 37(2)
	(1)(c)(ii)	EG 36(2); EG 37(3)
	(1)(d)	EG 7(7)
	(2)	EG 45(1), (3) and (4)
CM 14		EG 3(3), (4) and (5)
CM 15	(1)	EG 39; EG 40(1), (2), (3), (4), (5), (6), (7) and (8)
	(2)	EG 40(9) and (10)
	(3)	CR 1(4)
	(4)	EG 40(10)
CM 16		EG 45(1), (3) and (4)
CM 17	(1)	EG 41
	(2)	EG 45(1), (3) and (4)
CM 18	(1)	EG 42(2) and (3)
	(2)	EG 42(1)
Subpart N		
CN 1	(1)	FC 18(1) and (2)
	(1A)	FC 20
	(2)	FC 19
	(3)	FC 18(1) and (3)
CN 2	(1)	FC 21(1)
	(1) proviso	FC 21(4)
	(2)	FC 21(1)
	(2A)	FC 21(3)
	(2B)	FC 21(3)
	(3)	FC 21(2)
	(4)	-
	(5)	FC 21(1)
CN 3	(1)	EG 45(1), (3) and (4)
CN 3	(1A)	EG 45(1), (2) and (4)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION	
	(2)	Omitted. See issues paper 2, page 71.	
CN 4	(1)	FC 14(2)	
	(1)(a)	FC 14(1)	
	(1)(b)	FC 13(5)	
	(1)(c)	FC 13(6)	
	(2)	FC 15	
	(3)	FC 16(3)	
	(3)(a)	FC 16(4)	
	(3)(b)	FC 16(5)	
	(3)(c)	FC 16(6)	
	(3A)	FC 17	
	(4)(a)	FC 16(2)	
	(5)	FC 16(7)	
	CN 5	(1)	CX 37(2)
		(2)	CX 37(1)
Subpart Z			
CZ 1	(1)	CZ 9(1)	
	(2)	CZ 9(2)	
	(3)		
	(4)	CZ 9(3)	
	(5)	CZ 9(4)	
CZ 2		CZ 3; CZ 4	
CZ 3		Omitted. Obsolete.	
CZ 4	(1)	Omitted. Obsolete.	
	(2)	Omitted. Obsolete.	
	(3)	CZ 8(1)	
	(4)	CZ 8(2)	
	(5)	CZ 8(3)	
CZ 4A	(1)	CZ 7(1)	
	(2)	CZ 7(2)	
CZ 4B	(1)	CZ 7(1) and (3)	
	(2)	CZ 7(3)	
CZ 6	(a)	Omitted. See issues paper 2, page 20.	
	(b)	Omitted. See issues paper 2, page 20.	
	(c)(i), (ii) and (vi)	DZ 2	
	(d)	CZ 2	
PART D			
Subpart B			
DB 1	(1)	DB 1(1)	
	(2)	DB 1(2)	

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
Subpart C		
DC 1	(1)	CX 42(1); DF 1(1)
	(2)	CX 42(2); DF 1(2)
	(3)	CX 42(2); DF 1(3)
	(4)	CX 42(1); DF 1(1)
	(5)	DF 1(4)
DC 2	(1)	CF 2(2) and (3)
	(1) proviso	CF 2(3)
	(2)	CF 2(3)
	(3)	CF 2(3)
	(4)	CF 2(4)
DC 3	(5)	CF 2(1)
	(1)	DF 2(1)
	(2)	DF 2(1) and (2)
	(3)	DF 2(3)
	(4)	DF 2(4)
Subpart D	(5)	DF 2(5)
	(a)	Omitted. Dealt with by the private limitation in section DB 2(2).
	(b)	DB 6(1); DB 8(1) and (2)
	(c)	DB 12(10)
	DD 1	(1)
(1) first proviso		DX 1(3)
(1) second proviso		DX 1(3)
(2)		DX 1(5)
DD 2		DB 8(3) and (4)
DD 3		
Subpart E		
DE 1		Omitted. Dealt with by the employment limitation in section DB 2(4).
Subpart F		
DF 1		Omitted. No longer required. Rewritten legislation in subpart DC has been written in a positive style.
DF 2	(1)	DC 7(1) and (2)
	(2)	DC 7(1) and (2)
DF 3	(1)	DC 8(1) and (2); EK 19(1)
	(2)	Omitted. See Issues Paper 1, page 46
	(3)	CG 7(1), (3)
	(4)	CG 7(2)
DF 4	(1)	DC 2(1) and (2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(2)	DC 2(3)
DF 5	(1)	DC 1(1) and (3)
	(2)	DC 1(2)
DF 6		Omitted. See issues paper 2, page 21.
DF 7	(1)	DC 4(1) and (2)
	(2)	DC 4(1)
	(2)(a)	DC 5(2)
	(2)(b)	DC 5(2)
	(2)(c)	DC 5(3)
	(2)(d)	DC 5(3)
	(2)(e)	DC 5(4)
	(2)(f)	DC 5(4)
	(2)(g)	DC 5(4)
	(2)(h)	DC 5(5)
	(2)(i)	DC 5(6) and (7)
	(2)(j)	DC 5(8)
	(2)(k)	DC 5(9)
	(3)	DC 4(3); DC 6
DF 8	(1)	DC 3(1), (3) and (4)
	(2)	DC 3(2)
	(3)	DC 3(1) and (5)
Subpart G		
DG 1	(1)	DD 1(1); DD 2(1)
	(2)	DD 1(2); DD 3
	(3)	DD 2(1) and (7); DD 9
	(4)	DD 9
Subpart H		
DH 1	(1)	Omitted. No longer required.
	(2)	DE 1(2)
	(3)	DE 1(1)
DH 2		DE 2; DE 4
DH 3	(1)	DE 5
	(2)	DE 6
DH 3	(3)	DE 7
	(4)	DE 9
	(5)	DE 10
	(6)	DE 8(1)
	(7)	DE 8(2)
	(7)(a)	DE 8(3)
	(7)(b)	DE 8(4)
DH 4		DE 3

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
Subpart I		
DI 1	(1)	DV 8
	(2)	OB 1 'balloted loan right'
DI 2		DV 9
DI 3	(1)	DV 1
	(2)	DV 1(2); DV 2(3), (4) and (5)
	(2)(a)	DV 2(1)
	(2)(b)	DV 2(1) and (2)
	(2)(c)	DV 2(6)
	(2)(d)	DV 2(7) and (8); DV 3
	(2)(e)	DV 2(9)
	(3)	DV 4(2)
	(4)	DV 4(2), (4), (5) and (6)
	(5)	DV 4(2) and (3)
	(6)	DV 4(2), (4), (5) and (6)
	(7)	DV 4(7)
	(8)	DV 2(3); DV 4(1)
	(9)	DV 4(1)
	(9)(a)	DV 2(1)
(9)(b)	DV 4(1)	
DI 3A	(1)	DV 5(1)
	(2)	DV 5(2)
	(3)	DV 5(3)
	(4)	DV 5(4)
	(5)	DV 5(5)
DI 4		DV 10
DI 5		DV 7
DI 6		DV 7
Subpart J		
DJ 1	(a)(i)	DB 23(2), (3) and (4)
	(a)(ii)	Omitted. Obsolete.
DJ 1	(a)(iii)	DB 23(1)
	(a)(iv)	DB 23(5)
	(b)	DB 18
	(c)	DA 2(6)
		DB 24
DJ 2		DB 24
DJ 3	(1)	DB 4(1) and (2)
	(2)	DB 4(3)
DJ 4		DB 30(1)
	proviso	DB 30(2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
DJ 5	(1)	DB 3(1)
	(2)	CG 4
	(3)	DB 3(2)
	(4)	DB 3(3)
DJ 6	(1)	DB 26
	(2)	DB 27(1) and (2)
DJ 7		DB 32
	proviso	CG 6
DJ 8	(1)	DB 31(1), (2), (3) and (4)
	(1) proviso	CG 5
	(2)	DB 31(1) and (2)
DJ 9	(1)	DB 25(1), (2) and (3)
	(2)	DB 25(3)
DJ 10	(1)	DB 34(1) and (2)
	(2)	DB 34(3)
DJ 11		DB 5(1); DB 11
DJ 12		DB 17
DJ 13		DB 15
DJ 13A		Omitted. See commentary in Part 4 under 'farming and forestry'.
DJ 14	(1)	DB 22
	(2)	DB 22(2)
	(3)	DB 21
	(4)	DB 20
DJ 15		DB 19
DJ 16		DB 16
DJ 17		DV 6
DJ 18	(1)	DB 33(1)
	(2)	DB 33(1) and (2)
	(3)	DB 33(3)
DJ 19		DC 9(1) and (2)
DJ 20	(1)	DC 10(1)
	(2)	DC 10(2)
DJ 21	(1)	DB 36(1)
	(2)	DB 36(2)
	(3)	DB 36(2)
	(4)	DB 36(4)
Subpart K		
DK 1	(1)	Omitted. Built into sections DS 6 to DS 10.
	(2)	DS 6(1); DS 10

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(3) DS 6(1); DS 10
	(4) DS 7
	(5) DS 6(2); DS 8(1), (2) and (4)
	(6) DS 8(3)
	(7) DS 9(1)
	(8) DS 10
DK 2	DT 15(1) and (2)
DK 3	DR 3(1)
DK 3A	DR 1(1), (2) and (3); EG 31
DK 3B	(1) DR 2(1), (3) and (4); EG 44(1), (2) and (6)
	(1)(a) EG 44(5)
	(1)(b) EG 44(3)
	(2) DR 2(2)
	(3) EG 44(4)
DK 3C	(1) DZ 1(1) and (2); EZ 20
DK 3C	(2) DZ 1(1); EZ 20(1)
DK 3D	DR 3(2)
DK 3E	Omitted. See commentary in box for section EC 2.
DK 4	DW 2(1)
DK 5	(1) DW 1(1)
	(2) Omitted
	(3) DW 1(3)
	(4) DW 1(3)
	(5) DW 1(4)
	(6) DW 1(2)
	(7) DW 1(1)
	(8) DW 1(1)
Subpart L	
DL 1	(1) GD 15
	(2) Omitted. Dealt with by the general permission in section DA 1.
	(3)(a) Omitted. Dealt with by the general permission in section DA 1.
	(3)(b) Omitted. Dealt with by the general permission in section DA 1.
	(3)(c) DP 3(1)
	(3)(d) Omitted. Dealt with by the general permission in section DA 1.
	(3)(e) Omitted. Dealt with by the general permission in section DA 1.
	(4) DP 3(1)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(5) DP 4
	(6) CG 8
	(7) DP 1(1)
	(8) DP 1(1)
	(9) DP 6(1)
	(10) DP 1(2) and (3)
	(11) DP 1(2) and (3)
	(12) CB 24; DP 3(1)
	(13) Omitted. Dealt with by the general permission in section DA 1.
	(14) Omitted. Dealt with by the general permission in section DA 1.
	(15) Omitted. Dealt with by the general permission in section DA 1.
DL 2	(1) DP 5(1) and (2)
	(2) DP 5(1) and (3)
	(3)(a) Omitted. Obsolete.
	(3)(b) DP 5(4) and(5)
	(3)(c) Omitted. Obsolete.
DL 3	Omitted. Consequence of removal of section CC 3. See issues paper 1, page 14.
DL 4	(1) CG 9
	(2) CG 9(1)
DL 5	(1)(a) CW 3
	(1)(b) DP 9(1) and (2)
	(1)(c) DP 9(3)
	(1)(d) DP 10(1) and (2)
DL 5	(1)(d)(i) CW 1(1) and (2)
	(1)(d)(ii) DP 10(2) and (3)
	(1)(d)(iii) CW 1(3) and (4); DP 2(2); DP 10(2) and (3)
	(2) OB 1 'forestry company', 'Maori investment company', 'Maori owner', 'qualifying debenture'
DL 6	(1) DP 7
	(2)(a) CW 2(1), (2), (3) and (4)
	(2)(b) DP 8(1)
	(3) CW 2(3) and (4)
DL 7	DV 11(1) and (2)
Subpart M	
DM 1	(1) DT 1(1)
	(2) DT 2(3); DT 5(2)
	(2)(a) DT 2(1) and (2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(2)(b) DT 7(1); EK 9
	(3) DZ 4(1) and (2); EZ 2
	(4) DT 19(3); EK 10(4); EK 11(5)
	(4)(a) DT 19(1); EK 11(4)
	(4)(b) DT 19(2); EK 10(3)
	(5) DT 17(1) and (2)
	(5)(a) EK 10(1) and (2)
	(5)(b) EK 11(1) and (2)
	(5)(b) proviso EK 11(3)
	(5)(c) DT 11(1) and (3)
	(6) DT 16(1)
	(6)(a) DT 16(2)
	(6)(b) DT 16(3)
	(7) DT 16(4) and (6)
	(7) proviso DT 16(5)
	(8) DT 8
	(9) DT 9(1)
	(9)(a) CG 12(2), (3) and (5)
	(9)(b) CG 12(4); DT 9(2)
DM 1A	(1) DT 2(4); DT 3(7)
	(2) DT 3(1)
	(3) DT 3(2) and (6)
	(4) DT 3(3) and (6)
	(5) DT 3(4)
DM 1A	(6) DT 3(5)
DM 1B	DT 6
DM 2	DT 18(1); EK 12
DM 3	(1) DT 4; DT 5; DT 10
	(2) DT 6(3)
DM 4	(1) DT 8(1) and (2); DT 12(1)
	(2)(a)(i) DT 12(2)
	(2)(a)(ii) DT 12(3)
	(2)(b) DT 12(4) and (5)
	(3) DT 12(6)
DM 5	DT 13
DM 6	(1) DT 14(1), (2) and (3)
	(2) DT 14(1)
DM 7	(1) CT 5; DT 20; EK 13
	(2) To be shifted to the Tax Administration Act 1994.

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
DM 8		Omitted. Obsolete.
DM 9		CT 6(1) and (2); DT 21(1) and (2); EK 14(1) and (2)
DM 10		CT 6(1) and (3); DT 21(1) and (3); EK 14(1) and (3)
DM 11		Omitted. See commentary in Part 4 under 'mining'.
Subpart N		
DN 1	(1)	CU 19(1) and (2)
	(1)(a)	CU 19(3)
	(1)(b)	CU 19(4)
	(2)	CU 1
	(3)	DU 2
	(4)	CU 2
	(5)	DU 3(1) and (2)
	(6)	DU 6(1)
	(6)(a)	DU 6(2), (3) and (4)
	(6)(b)	CU 9(1) and (2)
	(6)(b) proviso	CU 9(3)
	(7)(a)	DU 8(1)
	(7)(b)	Omitted. Obsolete.
	(7)(c)	DU 8(1)
	(8)	CU 10; DU 8(1) and (3)
	(9)	CU 3(3)
DN 1	(9)(a)	CU 3(1)
	(9)(b)	CU 3(1)
	(9) first proviso	CU 3(1)
	(9) second proviso	CU 3(2)
	(10)	DU 4(1)
	(10)(a)	CU 3(5); DU 4(4)
	(10)(b)	CU 3(4); DU 4(2) and (3)
	(10)(c)	CU 3(6), (7) and (8); DU 4(5) and (6)
	(10)(d)	CU 3(7); DU 4(5)
	(11)	CU 3(7); DU 4(5)
	(12)(a)	DU 4(1)
	(12)(b)	CU 3(3)
	(13)	CU 4; CU 5(1) and (2)
	(14)	CU 5(3); CU 6; DU 5(1)
	(14)(a)	CU 7
	(14)(b)	CU 7
	(14)(c)(i)	DU 5(1)
	(14)(c)(ii)	DU 8(2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(14)(d) DU 5(1) and (2)
	(14)(e) CU 8(1), (2), (3) and (4)
	(14)(f) CU 11(3)
	(14)(g) CU 8(4) and (5)
	(14)(h) CU 8(4) and (5); DU 5(3), (4), (5) and (6)
	(14)(i) CU 8(4) and (5)
	(15)(a) DU 7
	(15)(b)(i) CZ 6(1)
	(15)(b)(ii) CZ 6(1)
	(15)(b)(iii) CZ 6(2)
	(15)(b)(iv) CZ 6(2)
	(15)(b)(v) CZ 6(2)
	(16) CU 11(1)
	(17) CU 11(2)
DN 2	(1) DU 11(1) and (2)
	(2) CX 39
	(3) CU 15(1), (2) and (3)
	(4) CU 15(4), (5), (6) and (7)
	(5) CU 15(7); CU 16
	(6) CX 41
	(7) CU 14
DN 2	(8) CU 14(1); CU 17
	(9) CX 40
	(10) CU 25; OB 1 'mining purposes', 'mining share', 'prescribed period'
DN 3	(1) DU 12(2)
	(2) DU 12(2)
	(3) DU 12(1) and (5)
	(3) first proviso DU 12(3)
	(3) second proviso DU 12(4)
	(4) CG 15(1), (2), (3) and (7)
	(5) CG 15(4) and (5)
	(6) CG 14
	(7) CG 13(1), (2) and (4)
	(8) CG 13(1); CG 15(1) and (5)
	(9)(a) CG 15(6)
	(9)(b) CG 15(6)
	(9)(c) CG 15(7)
	(10) DU 12(2)
	(11) CZ 5; DZ 5

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION	
	(12)	CU 25; OB 1 'loan '(a)', 'prescribed proportion'
DN 4	(1)	CU 12(1)
	(2)	DU 9(3)
	(3)	DU 9(5)
	(4)	CU 18(2); CU 20(4); CU 21(4); CU 22(2)
	(5)	CU 12(1) and (3); DU 9(1) and (2)
	(6)	CZ 6(3)
	(7)	CU 12(1) and (2); DU 9(1)
DN 5	(1)	CU 18(2); CU 20(4); CU 21(4); CU 22(2)
	(2)(a)	CU 13(1) and (3); DU 10
	(2)(b)	CZ 6(3)
	(2)(c)	CU 13(1) and (2)
Subpart O		
DO 1	(a)	DW 3(2) and (3)
	(b)	DW 3(1)
DO 2	(1)	EK 2(1), (2), (3), (4) and (5)
	(2)	EK 2(6)
DO 3		DO 1(1); DO 2(1)
	(a)	DO 1(1)
DO 3	(b)	DO 1(1)
	(c)	DO 1(1)
	(d)	DO 1(1)
	(e)	DO 2(2)
	(f)	DO 2(2)
	(g)	DO 1(1)
DO 4	(1)	DO 4(1) and (2)
	(2)	DO 4(1) and (3)
	(3)(a)	Omitted. Obsolete.
	(3)(b)	DO 4(4) and (5)
	(3)(c)	Omitted. Obsolete.
	(4)	DO 4(6)
	(5)	DO 6
DO 5	(1)	DO 7(1), (2), (4) and (5); OB 1 'aquaculture'
	(2)	DO 7(1), (3), (4) and (5)
	(3)(a)	Omitted. Obsolete.
	(3)(b)	DO 7(4) and (5)
	(3)(c)	Omitted. Obsolete.
DO 6		DO 5
DO 7	(1)	DO 3(1) and (2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(2)	DO 3(3)
	(2)(e)	DO 3(2)
	(3)	Omitted. Obsolete.
	(4)	Omitted. Obsolete.
DO 8		DV 11(1) and (2)
Subpart P		
DP 1	(1)	DN 4(1)
	(2)	DN 4(3); DN 9(3)
	(3)	DN 4(2)
DP 2	(1)	DN 5(1); DN 8(1)
	(1A)	DN 8(5)
	(1B)	DN 8(6)
	(2)	DN 8(2)
	(3)	DN 8(3)
	(4)	DN 8(4)
DP 3	(1)	DN 5(1); DN 9(1) and (2)
	(2)	DP 3(1)
	(3)	DP 1(2)
Subpart Q		
-		-
Subpart Z		
DZ 1		Omitted. See issues paper 1, page 34.
DZ 2		Omitted. See issues paper 1, page 35.
DZ 3		Omitted. See issues paper 1, page 35.
DZ 4		Omitted. See issues paper 1, page 35.
DZ 5		Omitted. Obsolete.
DZ 6		Omitted. Obsolete.
PART E		
Subpart B		
EB 1	(1)	BD 3(3)
	(2)	Omitted. See issues paper 1, page 2.
	(3)	EA 1
	(4)	EA 1
EB 2	(1)	EJ 5(1)
	(2)	EJ 5(2)
EB 3		Omitted. See issues paper 1, page 28.
EB 4	(1)	EA 2(2)
	(2)	EA 2(1)
	(3)	EA 2(2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(4) EA 2(3)
	(5) EA 2(3)
	(6) EA 2(2)
	(7) EA 2(1) and (2)
EB 5	(1) CX 45
	(2) Omitted. Not needed in rewritten legislation.
Subpart C	
EC 1	EM 1(7); DB 39
	(1) EM 1(1)
	(2) EM 1(2)
	(3) EM 1(3)
	(4) EM 1(4)
	(4) proviso EM 1(5)
	(5) EM 1(6)
Subpart D	
ED 1	(1) EL 3(1)
ED 1	(2) EL 3(3)
	(2A) EL 3(2)
	(3) EL 3(3)
	(4) Omitted. Obsolete.
ED 1A	(1) EL 3(1)
	(1A) EL 3(2), EZ 3 (1)
	(2) EL 3(4)
	(3) EL 3(2)
	(3A) Omitted. Obsolete.
	(4) EL 3(3)
	(5) EZ 3(3)
ED 1B	(1) EL 3(1)
	(2) EL 3(2)
	(3) EL 3(3)
	(4) EL 3(4)
ED 2	EL 1
ED 3	EL 2
ED 4	(1) CX 1(1)
	(2) DB 2(1)
	(3)(a) DB 2(2)
	(3)(b) CX 1(2)
	(3) first proviso (c) DB 2(2)
	(3) first proviso (d) DB 2(2)
	(3) second proviso (e) DB 2(3)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(3) second proviso (f) DB 2(3)
	(3) second proviso (g) CX 1(2)
	(4) EF 44(1)
	(4)(a) EF 44(2) and (3)
	(4)(b) EF 44(4)
	(5) EZ 12(2)
	(6)(a) EF 37(1) and (7)
	(6)(b) EF 44(2)
	(6)(c) EF 37(2), (3), (4) and (8)
	(6)(d) EF 37(5) and (6)
	(7) CX 1(3); DB 2(1) and (5)
ED 5	CC 10(1) and (6)
ED 6	(1)(a) EL 5(2)
	(1)(b) EL 5(1)
	(2) CC 10(5)
ED 6	(2)(a) EL 4(2)
	(2)(b) EL 4(1)
	(3) EL 4(2); EL 5(1), (2) and (4)
ED 6A	(1) EZ 3(2)
	(2) EZ 3(3)
ED 7	(1)(a) EL 5(3)
	(1)(b) CC 10(1) and (5); EL 4(3)
	(1)(c) CC 10(2) and (5); EL 4(3)
	(1)(d) EL 5(3)
	(1)(e) CC 10(3)
	(2) CC 10(4); EL 4(4); EL 5(5)
	(3) EL 5(4)
	(4) OB 1'tax liability'
ED 8	EL 6
Subpart E	
EE 1	EC 1
EE 2	(1) EB 1(1); EC 3(1); ED 1(2)
	(2) EB 1(2), (3), (5) and (6); ED 3(2); EC 3(2)
	(3) EB 1(2), (3) and (4); EC 3(1)
	(4) CG 10(2); DB 37(2); EB 1(2) and (3); EC 3(1) and (2); EC 3(2)
EE 3	(1) EC 4(1); EC 10(1); EC 13(1)
	(2) EC 4(2); EC 19(1)
	(3) EE 1(1)
EE 4	Omitted. Not needed because of new structure for the livestock provisions.

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
EE 5	(1)	EC 5(1)
	(2)	EC 5(2)
	(3)	EC 5(3); EC 15
	(5)	EC 6; EC 13(2)
	(6)	EC 6; EC 13(2)
	(7)	EC 13(1)
	EE 6	(1)
(2)		EC 7(2)
(3)		EC 20(2)
EE 7	(1)	EC 14(1)
	(2)	EC 14(2)
	(3)	EC 16
EE 8	(1)	EC 8(1); EC 17(1)
EE 8	(2)	EC 8(2) and (4); EC 17(2) and (4)
	(3)	EC 8(4); EC 17(4)
	(4)	EC 8(4); EC 17(4)
		EC 17(5) and (6)
EE 9		EC 17(5) and (6)
EE 10	(1)	EC 8(1); EC 17(1)
	(2)	EC 8(3); EC 17(3)
	(3)	EC 8(4); EC 17(4)
	(4)	EC 8(4); EC 17(4)
EE 11	(1)	EC 9(1); EC 18(1)
	(2)	EC 9(2); EC 18(2)
	(3)	EC 9(2)
	(4)	EC 18(2)
EE 12	(1)	EC 10(2); EC 19(2)
	(2)	EC 10(3); EC 19(2)
	(3)	EC 10(4); EC 19(2)
EE 13	(1)	EE 1(1)
	(2)	EE 1(1)
	(3)	EE 1(3)
EE 14	(1)	EE 2(1)
	(2)	EE 2(2)
	(2A)	EE 2(1)
	(3)	EE 2(3)
	(4)	EE 2(4)
EE 15	(1)	EC 21(1) and (2); ED 7(1) and (2)
	(2)	EC 21(3); ED 7(3)
EE 16	(1)	EC 11; EE 1(2)
	(2)	EC 20(1)
	(3)	EC 19(1); EC 20(2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(4) EC 20(3)
	(5) EC 20(4)
EE 17	Omitted. Obsolete.
EE 18	EC 2
EE 19	(1) CB 31(1)
	(2) CB 31(1), (2) and (3)
	(3) CB 31(4)
EE 20	(1) EC 22
	(2) EC 22
EE 21	(1) EC 17(6)
	(2) EC 17(6)
Subpart F	
EF 1	(1)(a) BD 4(2)
	(1)(b) CG 11; DB 38(2); EB 3(3)
	(3) EB 3(10); 91AJ(1) and (3)
	(4) EB 3(10); 91AJ(2)
	(5)(a) EB 3(4)
	(5)(b) EB 3(5)
	(5)(c) EB 3(7)
	(5)(d) EB 3(6)
	(5A) EB 3(9)
	(6)(a) EB 3(7)
	(6)(b) EB 3(8)
	(7) EB 3(11)
	(8) Omitted. Obsolete.
EF 2	(1) EB 2(2)
	(1A) Omitted. Not required because of change to relationship between revenue account property and trading stock.
	(2) EB 2(1)
	(3) EB 2(3)
	(4) EB 2(4)
Subpart G	
EG 1	(1) EF 1(2)
	(2) EF 11
EG 1A	(1) EF 4
	(2) Omitted.
	(3) Omitted.
	(4) EF 5
EG 1B	(1) EF 3(1)
	(2) EF 3(2) and (3)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION	
EG 2	(3)	EF 3(1)
	(1)	EF 14
	(1)(a)	EF 16
	(1)(b)	EF 17
	(1)(c)	EF 15
	(1)(d)	EG 18; DE 1(1)
	(1)(e)	EG 19
	(2)	EF 21(1)
EG 2	(2A)	EF 10
	(3)	EF 19
EG 3	(1)	EF 12(1) and (2)
	(2)	EF 12(1)
	(3)	EF 12(3)
	(4)	EF 12(4) and (5)
	(5)	EF 12(6); EZ 4
	(6)	EF 18
EG 4	(1)	EF 25(1)
	(2)	91AB(1) (TAA)
	(3)	EG 25(4) and (5)
	(4)	EF 25(3)
	(5)	EF 25(3)
	(6)	91AB(2) (TAA)
	(7)	91AB(3) and (4) (TAA)
EG 5	(1)	EZ 8
	(2)	EZ 9(1), (2) and (3)
	(3)	EZ 9(5), (6), (7), (8) and (9)
	(4)	EZ 9(4)
EG 6		EF 26
EG 7		EF 26
EG 8		EF 27
EG 9	(1)	EZ 10(1), (2), (3), (4) and (5)
	(2)	EZ 10(6)
	(3)	EZ 10(7)
EG 10	(1)	91AC(1) (TAA)
	(2)	91AC(2) (TAA)
	(3)	91AC(4) (TAA)
	(4)	91AD (TAA)
	(5)	91AC(5) and (6) (TAA)
	(6)	91AE(1), (2) and (3) (TAA)
	(7)	91AE(4) (TAA)
	(8)	91AF(1) and (2) (TAA)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(9) 91AF(3) (TAA)
	(10) EF 29(1)
	(11) EF 29(2)
EG 11	(1) EF 21(2), (3), (4), (5), (6) and (7)
	(2) EF 21(1)
	(3) EF 22(1)
	(3A) EF 22(2)
EG 11	(4)(a) EF 22(3)
	(4)(b) EF 22(5)
	(4)(c) EF 22(4)
	(4A) EF 22(6); EZ 5
	(5) EF 23
	(6) 91AA(1) and (3) (TAA)
	(7) 91AA(2) (TAA)
	(8) EF 24
EG 12	(1) EF 32(1)
	(2) EF 32(4)
	(3)(a) EF 32(5)
	(3)(b) EF 32(2)
	(4) EF 38(1)
	(5) EF 32(3)
	(6) EF 32(3)
EG 13	91AH(1) (TAA)
EG 14	(1) 91AH(2) (TAA)
	(2) 91AH(3), (4), (5) and (6) (TAA)
	(2)(b) 91AG (TAA)
EG 15	(1) EZ 12(1) and (3)
	(2) EZ 12(4)
	(3) EZ 13
	(4) EZ 14
	(5) EZ 17
EG 16	(1) EF 31(1) and (2)
	(2) EF 31(4)
	(3) EF 31(5) and (6)
	(4) EF 31(3)
EG 16A	(1) EF 8(1)
	(2) EF 8(2)
	(3) EF 8(3)
	(4) EF 8(4)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(5)	EF 8(5)
	(6)	EF 8(6)
EG 17	(1)	EF 33(1), (2) and (3)
	(2)	EF 33(4)
	(3)	EF 33(4)
EG 17	(4)	EF 33(5)
	(5)	EF 33(1)
	(6)	EF 34
	(7)	EF 35
	(8)	EF 33(1), (3), (4) and (5); EF 34
EG 18	(1)	EZ 11(1)
	(2)	EZ 11(3)
	(3)	EZ 11(1) and (4)
	(4)	EZ 11(5)
	(5)	EZ 11(6)
	(6)	EZ 11(2)
EG 19	(1)	CZ 1; EF 38(1) and (2)
	(2)	EF 40(1)
	(3)	EF 40(2)
	(4)	EF 41; EZ 6
	(5)	EF 43(1) and (2)
	(6)	EF 43(3)
	(6A)	EF 37(5) and (6)
	(6B)	EF 42
	(7)	EF 37(2), (3), (4) and (8)
	(8)	EF 2(2)
	(9)	EF 36; EF 39(2), (3), (4), (5), (7), (8), (9) and (10)
	(10)(a)	EF 45
	(10)(b)	EF 37(1)
	(10A)	EF 37(7); EF 39(6)
	(10B)	EF 37(7)
	(11)	EF 41(8)
Subpart H		
EH A1 to EH 18		Division 1 of subpart EH is not being rewritten.
EH 19	(1)	EH 16(1) and (2)
	(2)(a)	EH 16(3)
	(2)(b)	EH 16(5)
	(3)(a)	EH 16(4)
	(3)(b)	EH 16(6)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
EH 20		EH 1(3)
EH 21	(1)	EH 4
	(2)	EH 17
	(3)	EH 6(1) and (3); EH 7
EH 21	(4)(a)	EH 6(1) and (3)
	(4)(b)	EH 7
	(5)	EH 7
EH 22		EH 10(1)
	(1)(a)	EH 10(3)
	(1)(b)	EH 10(2)
	(2)	EH 11(1) and (2)
	(3)	EH 11(1) and (2)
	(4)	EH 11(3); EH 13(1)
EH 23	(1)	EH 13(2)
	(2)	EH 13(3)
EH 24		EH 12(1)
	(1)(a)	EH 12(2)
	(1)(b)	EH 12(19)
	(1)(c)	EH 12(3)
	(1)(d)	EH 12(8)
	(1)(e)	EH 12(4)
	(1)(f)	EH 12(5)
	(1)(g)	EH 12(7)
	(1)(h)	EH 12(6)
	(1)(i)	EH 12(9)
	(1)(j)	EH 12(16)
	(1)(k)	EH 12(10)
	(1)(l)	EH 12(17)
	(1)(m)	EH 12(11)
	(1)(n)	EH 12(18)
	(1)(o)	EH 12(12)
	(1)(p)	EH 12(20)
	(1)(q)	EH 12(21)
	(1)(r)	EH 12(13)
	(1)(s)	EH 12(14)
	(1)(t)	EH 12(22)
	(1)(u)	EH 12(23)
	(1)(v)	EH 12(15)
	(2)	EH 10(4)
	(3)	EH 14(1)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(3)(a)	EH 14(2)
	(3)(b)	EH 14(2)
EH 24	(3)(c)	EH 49(2)
EH 25	(1)	EH 15(1)
	(2)	EH 15(2)
	(3)	EH 15(2)
	(4)	EH 15(3)
	(5)	EH 15(5)
	(6)	EH 15(4)
EH 26	(1)	EH 2
	(2)	EH 41(1)
	(3)	EH 41(2)
EH 27		EH 60(1)
	(1)(a)	EH 63(1)
	(1)(b)	EH 63 (2)
	(2)	EH 63(3)
	(3)	EH 63(3)
	(4)	EH 63(4), (5), (7), (8), and (9)
	(5)	EH 63(6)
	(6)	EH 64(1)
	(7)	EH 63(2)
	(8)	EH 60(2); EH 65
EH 28	(1)	EH 64(5)
	(2)	EH 64(4) and (5)
	(3)	EH 64(5)
	(4)	EH 64(3)
EH 29		EH 60(1)
	(1)	EH 66(1), (2) and (3)
	(2)	EH 66(3)
EH 30	(1)	EH 64(2)
	(2)	EH 64(2)
EH 31	(1)	EH 67(1)
	(2)	EH 67(3)
	(3)	EH 67(2)
	(4)	EH 68(3)
	(5)	EH 67(4)
	(6)	EH 67(5) and (6)
	(7)	EH 67(5)
EH 32	(1)	EH 68(1), (2), and (4)
	(2)	EH 68(3)
	(3)	EH 68(5)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
EH 32	(4)	EH 68(7); EH 69
	(5)	EH 68(9)
	(6)	EH 68(8)
	(7)	EH 68(6)
EH 33		EH 20(1) and (2)
	(1)	EH 18; EH 19(1)
	(2)	EH 21(1)
	(3)	EH 20(3)
	(4)(a)	EH 19(3); EH 61(1)
EH 34	(4)(b)	EH 19(2)
	(1)	EH 22(1); EH 25
	(2)	EH 22(2)
EH 35	(3)	EH 22(2)
	(1)	EH 23(1); EH 25
	(2)	EH 25
EH 36	(3)	EH 31(1) and (2); EH 32(1)
	(4)	EH 31(3)
	(5)	EH 23(2)
	(6)	EH 23(2)
	(1)	EH 24
	(2)	EH 24
EH 37	(3)	EH 24; EH 25
	(4)	EH 31(4); EH 32(1)
EH 38		EH 26(1) and (2); EH 27
	(1)	EH 26(1)
	(2)	EH 26(2)
EH 39	(3)	EH 26(2)
		EH 27
		EH 28
EH 40		EH 28
EH 41		EH 30
EH 42	(1)	EH 29(1) and (2)
	(2)	EH 29(2)
	(3)	EH 29(3)
EH 43	(1)	EH 32(2)
	(2)	EH 32(3)
EH 44	(1)	EH 33(1) and (2)
	(2)	EH 32(3); EH 33(3), (4), (5), (6), (7), and (8)
EH 44	(3)	EH 32(4); EH 33(3), (4), (5), (6), (7) and (8)
	(4)	EH 32(3)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
EH 45	(1)	EH 35(1), (2), (3), (5), (8), (9), (10), (11) and (12); EH 61(2)
	(2)	EH 35(4)
	(3)	EH 35(6)
	(4)	EH 35(7)
	(5)	EH 35(13)
EH 46	(1)	EH 36(1)
	(2)	EH 36(2)
	(3)	EH 36(3)
EH 47		EH 37(7)
	(1)	EH 37(1), (2), (5), (6), (9), (10) and (11)
	(2)	EH 37(3) and (4)
	(3)	EH 37(3)
EH 48	(4)	EH 37(4)
	(1)	EH 21(2); EH 37(7); EH 55(2)
	(2)	EH 38(1), (2), (3), (4), (5) and (6)
	(3)	EH 38(3), (4), (5) and (6)
	(4)	EH 38(3)
	(5)	EH 39(2)
	(6)	EH 51(5)
	(7)	EH 54(2)
EH 49	(8)	EH 48(2)
	(1)	EH 47(1) and (2); EH 50(1) and (2)
	(2)	EH 47(3); EH 50(3)
	(2A)	Omitted. Not needed as a consequence of new sections EH 47 and EH 50.
	(3)	EH 46(1)
	(4)	EH 46(3)
	(5)	EH 46(2)
EH 50	(1)	EH 42(2)
	(1A)	EH 5; EH 49(2)
	(2)	EH 49(2)
	(2)(a)	EH 6(2)
	(2)(b)	EH 43(2)
	(3)	EH 43(2); EH 49(2)
		EH 52(1), (2), (3), and (4)
EH 51		
EH 52	(1)	EH 53; EH 56(1) and (2)
EH 52	(2)	EH 56(1)
	(3)(a)	EH 56(5)
	(3)(b)	EH 56(3)
	(4)	EH 56(4)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
EH 53		EH 51(5)
	(1)	DB 7(1); EH 51(1); EH 57(1)
	(2)	EH 51(3); EH 57(3)
	(3)	EH 51(4); EH 57(4)
	(4)	EH 51(4); EH 57(4)
	(5)	EH 51(2); EH 57(2)
	(6)	EH 57(5)
EH 54	(7)	DB 7(1), EH 57(6)
	(1)	DB 23(2), (3) and (4)
	(2)	DB 23(2)
	(3)	DB 23(3)
EH 55	(4)	DB 23(4)
	(1)	DB 9 (1) and (2); EH 58(1) and (2)
EH 56	(2)	DB 9(3) and (4); EH 58(3) and (4)
		DB 10
EH 57	(1)	EH 59(1) and (2)
	(2)	EH 59(3)
	(3)	EH 59(4), (5) and (6)
	(4)	EH 59(5)
EH 58		EH 23(3); EH 31(5); EH 62(3)
EH 59	(1)	EH 52(3)
	(2)	EH 52(2)
	(3)	EH 52(2)
Subpart I		
EI 1	(1)	EN 3; EN 4(4) and (5); EN 66
	(2)	EN 2; EN 5(1), (2), (3) and (5); EN 67
	(3)	EN 4(1), (2) and (3); EN 66
	(4)	EN 8; EN 9; EN 70; EN 71
	(5)	EN 5(4) and (5); EN 67
EI 2		EN 68
	(1)	EN 6(1), (2), and (6)
	(2)	EN 6(3)
EI 3	(3)	EN 6(4) and (5)
		DQ 1(1) and (2); DQ 3(1) and (2); EN 4(1); EN 7; EN 69
EI 4	(1)	EN 12; EN 13(1); EN 72; EN 73
	(2)	EN 13(2); EN 72; EN 73
	(3)	EN 15(1) and (2); EN 75
	(4)	EN 15(3) and (4); EN 75
	(5)	EN 14; EN 16; EN 74; EN 76

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
EI 5	(1)	EN 12; EN 17; EN 18(1); EN 48; EN 49(1)
	(1) proviso	EN 18(2) and (3); EN 49(2) and (3)
	(2)	EN 18(4); EN 49(4)
	(3)	EN 27; EN 58
EI 6	(1)	EN 12; EN 19; EN 20; EN 50; EN 51
	(1) first proviso	EN 21(1) and (2); EN 52(1) and (2)
	(1) second proviso	EN 22(1), (2), (3) and (4); EN 53 (1), (2), (3) and (4)
	(2)	EN 21(3); EN 22(5); EN 52(3); EN 53(5)
EI 7	(1)	EN 12; EN 23; EN 54
	(2)	EN 24; EN 55
EI 8	(1)	EN 12; EN 25; EN 56; EN 77
	(2)	EN 26; EN 57; EN 78
EI 9		EN 10; EN 11; EN 12
EI 10	(1)	EN 29; EN 60
	(2)	EN 28
	(3)	EN 30; EN 31(1); EN 32; EN 33
	(4)	EN 32
	(5)	EN 31(2)
EI 11	(1)	EN 38; EN 39(1) and (4)
	(2)	EN 40(1), (2), (3) AND (5); EN 40(5)
	(3)(a)	EN 39(3)
	(3)(b)	EN 39(2)
	(4)	EN 43
EI 12	(1)	EN 41(1)
	(2)	EN 41(2)
	(3)	EN 41(3) and (4)
	(4)	EN 41(5)
EI 13		DQ 2(1) and (2); EN 42
EI 14	(1)	EN 45; EN 46
	(2)	EN 47
	(3)	EN 61(1), (2) and (3)
EI 14	(4)	EN 61(4)
EI 15		EN 48; EN 49; EN 50; EN 51; EN 52; EN 53; EN 54; EN 55; EN 56; EN 57; EN 58; EN 60
EI 16	(1)	EN 60
	(2)	EN 59
EI 17	(1)	EN 65; EN 66(1)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(2)	DQ 3(1) and (2); EN 66; EN 67; EN 68; EN 69; EN 70; EN 71; EN 72; EN 73; EN 74; EN 75; EN 76; EN 77; EN 78; EN 79
	(3)	EN 67
	(4)	EN 80
Subpart J		
EJ 1	(1)	EJ 1; EK 1(1)
	(2)	EK 1(2)
EJ 2		Omitted. See issues paper 2, page 36.
Subpart K		
EK 1	(1)	EK 3(1), (2), (3) and (5)
	(2)	EK 3(7)
	(2) proviso	EK 3(4)
	(3)	EK 3(6) and (8)
Subpart L		
EL 1	(1)	ED 2; ED 3
	(1)(a)	Omitted. Not needed because of new structure for the livestock provisions.
	(1)(b)	Omitted. Not needed because of new structure for the livestock provisions.
	(1)(c)	ED 28
	(1)(d)	ED 8
	(2)	ED 5
	(3)	ED 6(1)
	(4)	ED 6(2)
EL 2	(1)	ED 9(1) and (2)
	(2)	ED 10(3) and (4)
	(2)(a)	ED 25(2)
	(2)(b)	ED 25(3)
	(2)(c)	ED 25(7)
	(2)(d)	ED 25(4)
	(2)(e)	ED 25(5)
	(2)(f)	ED 25(6)
EL 2	(2)(g)	ED 25(8)
	(3)	ED 26(1), (2) and (3)
	(4)	ED 10(2); ED 26(1), (2) and (3)
	(5)	ED 26(4)
	(6)	ED 4
	(7)	ED 10(5)
	(8)	ED 9(3)
EL 3	(1)	ED 20(1)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(2)	ED 20(2)
	(3)	ED 17(4); ED 20(3)
	(4)	ED 20(4)
EL 3A	(1)	ED 18
	(2)	91AI (TAA)
	(3)	91AI (TAA)
EL 4	(1)	ED 17(1) and (5)
	(2)	ED 17(2)
	(3)	ED 17(3)
	(4)	ED 19(1)
	(5)	ED 19(2)
	(6)	To be shifted to the Tax Administration Act 1994.
	(7)	91AI (TAA)
	(8)	91AI (TAA)
EL 5	(1)	ED 11(1)
	(2)	ED 11(2) and (3)
	(3)	ED 10(1)
	(4)	ED 10(3)
	(5)	ED 25(5)
	(6)	ED 6(3); ED 15
EL 6	(1)	ED 12(1) and (3)
	(2)	ED 12(5) and (6)
	(3)	ED 12(4)
	(4)	ED 13
	(5)	ED 12(2)
	(6)	ED 14(1) and (2)
	(7)	ED 14(3)
EL 7	(1)	ED 21
	(2)	ED 17(2); ED 20(2); ED 23(1); ED 24
	(3)	ED 23(1); ED 24
EL 7	(4)	ED 22; ED 23(2), (3) and (4)
EL 8		ED 16
	(2)	91AI (TAA)
	(3)	91AI (TAA)
EL 9	(1)	ED 28
	(2)	ED 29(2)
	(3)	ED 30
	(4)	ED 29(1)
EL 10	(1)	ED 32(1)
	(2)	ED 32(4) and (5)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(3)	ED 33(1); ED 34
	(4)	ED 33(2) and (3); ED 34
	(5)	ED 35
	(6)	ED 31(3)
	(7)	Omitted. Obsolete.
Subpart M		
EM 1	(1)(a)	ED 37(2)
	(1)(b)	ED 37(3)
	(1)(c)	ED 37(4)
	(2)	ED 40
	(3)	ED 37(5)
	(4)	ED 38; ED 39
	(5)	ED 38; ED 39
EM 2	(1)	ED 41(3)
	(2)	ED 41(2)
	(3)	ED 41(1) and (4)
	(4)	ED 41(3)
	(5)	ED 41(4)
	(6)	ED 42(1)
	(7)	ED 42(2)
EM 3	(1)	ED 43(1), (2) and (4)
	(2)	ED 43(1)
	(2)(a)	ED 43(3) and (4)
	(2)(b)	ED 43(5) and (6)
	(3)	ED 43(1) and (7)
Subpart N		
EN 1	(1)	CC 2(1)
	(2)	CC 2(1) and (2)
EN 1	(2) proviso	CC 2(3); EJ 2(1), (3) and (5)
	(3)	EJ 2(3)
	(4)	EJ 2(2)
	(5)	EJ 3(1) and (2)
	(6)	DB 14(1), (2) and (3)
	(7)	EJ 3(3)
	(8)	DB 14(4); EJ 2(4); EJ 3(4)
EN 2	(1)	CB 28
	(1) proviso	Omitted. Obsolete
	(2)	Omitted. Obsolete
	(3)(a)	DB 27(1), (3) and (4)
	(3)(b)	DB 28(1) and (2)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(3)(c) DB 29(1), (2) and (3)
	(3A) Omitted. Dealt with by the general matching rule for revenue account property.
	(3B) Omitted. Obsolete. See commentary in box for section DB 29.
	(4) CB 28
	(5) Omitted. Obsolete.
EN 3	(1) EJ 6(1)
	(2) EJ 6(2) and (3)
	(3) EJ 6(4) and (5)
	(4) Omitted.
	(5) EJ 6(1)
	(6) EJ 6(6)
EN 4	(1) EJ 4(1) and (2)
	(2) EJ 4(3)
	(3) EJ 4(4) and (5)
EN 5	(1) CB 29(2)
	(2) CB 29(2)
EN 6	CS 1(7)
EN 7	EZ 21
EN 8	CE 8(3)
Subpart O	
EO 1	EK 19(1) and (2)
EO 2	EK 17
EO 2A	EK 17
EO 3	(1) DS 2(1), (3), (4) and (5)
	(2) DS 2(3)
EO 3	(2A) Omitted. Obsolete.
	(2B) Omitted. Obsolete.
	(3) DS 2(4)
	(4) DS 2(1); EK 4(1) and (2)
	(5) DS 2(1); EK 5(1), (2) and (4)
	(6) EK 4(5); EK 5(3)
	(7) DS 2(1) and (4)
	(8) Omitted. Not needed because of new structure for the film provisions.
	(9) DS 2(3); EK 4(3), (4) and (6)
EO 4	(1) DS 3(2)
	(2) DS 3(5)
	(3) DS 3(5)
	(3A) Omitted. Obsolete.

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION	DESTINATION
	(3B) Omitted. Obsolete.
	(4) DS 3(1); EK 6(1) and (2)
	(5) DS 3(1); EK 8(1), (2) and (5)
	(6) EK 6(3); EK 8(3)
	(7) EK 8(4)
	(8) Omitted. Not needed because of new structure for the film provisions.
	(9) EK 7(1), (2) and (3)
	(10) EK 7(5) and (6)
	(11) EK 7(4) and (7)
	(12) GD 12A
	(13) EK 7(1)
EO 4A	(1) Omitted. Not needed because of new structure for the film provisions.
	(2) DS 4(1) and (4)
	(2A) DS 4(2); DZ 3(1) and (2)
	(2B) DZ 3(1)
	(3) DS 4(1); DS 5(1) and (2)
	(4) DS 4(1); DS 5(1)
	(5) DS 5(3)
	(6) DS 4 (5)
	(7) DS 4(5)
	(8) DZ 3(3)
EO 4B	DS 4(3)
EO 5	(1) DB 13(1)
EO 5	(2) DB 13(2), (3) and (4)
	(3) DB 13(2)
	(4) EK 18(1)
	(5) EK 18(3)
	(6) EK 18(2)
EO 6	DB 36(3); DC 9(3)
Subpart P	
EP 1	EM 1
Subpart Q	
EQ 1	LE 4
Subpart Z	
EZ 1	Omitted. See issues paper 1, page 37.
EZ 2	Omitted. See issues paper 1, page 38.
EZ 3	Omitted. See issues paper 1, page 39.
EZ 4	(1) EZ 22(1), (2) and (3)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
	(2)	EZ 22(4)
	(3)	Omitted. Obsolete.
	(4)	Omitted. Obsolete.
	(5)	EZ 22(5)
EZ 5	(1)	DZ 6(1); EZ 24(1) and (2)
	(2)	EZ 24(2)
	(3)	DZ 6(2); EZ 24(3)
	(4)	EZ 24(1)
EZ 6	(1)	DZ 7(1); EZ 25(1), (2), (3) and (4)
	(2)	DZ 7(2); EZ 25(5)
EZ 7		Omitted. See issues paper 1, page 40.
EZ 8		Omitted. See issues paper 1, page 41.
EZ 9		Omitted. Obsolete.
EZ 10		Subpart EZ, Division 1 of Subpart EH.
EZ 11	(1)	EZ 7(1), (3) and (4)
	(2)	EZ 7(2)
	(3)	EZ 7(5) and (6)
	(4)	EZ 7 (1), (3), (4), (5) and (6)
PART F		
FF 7		FF 7
FF 15		FF 15
FF 16	(1)	FF 16(1), (3), (5) and (7)
	(1)(a)	FF 16(2)
	(1)(b)	FF 16(8) and (9)
	(2)(a)	FF 16(4)
	(2)(b)	FF 16(6)
	(3)	FF 16(9)
PART G		
GC 11	(3)	GC 11A
	(4)	GC 11B
GC 14D		CE 8(1); DC 9(1)
GD 12	(1)	GD 12(1)
	(1A)	GD 12(2)
	(2)	GD 12B
PART I		
IE 1	(4)(d)	CG 2(1)
	(4)(g)	DB 35
PART L		
LC 7		CD 9(4)

Rewriting the Income Tax Act: Exposure Draft
Definitions, consequential amendments, and tables

EXISTING PROVISION		DESTINATION
PART O		
OB 3	(2)	OD 9(1)
OB 7	(1)	EH 40(3)
	(2)	EH 40(1), (2) and (3)
	(3)	EH 40(4)
	(4)	EH 40(3)
OD 3	(3)(b)	OD 9(1)
OD 4	(3)(b)	OD 9(1)
OD 7	(2)(a)	OD 9(1)
OE 3	(1)	EG 46(1) and (3)
	(2)	EG 46(2)
	(3)(a)	EG 46(4)
	(3)(b)	EG 46(5)
	(3)(c)	EG 46(6)
OE 4	(1)(o)	FC 13(7) and (8)
SCHEDULE 6A		
PART A		
	CI 1	DD 2(2)
	CI 2	DD 2(3)
	CI 3	DD 2(4)
	CI 4	DD 2(5) and (6)
	Definitions	DD 10
Part B	CI 1	DD 4(1)
	CI 2	DD 4(2)
	CI 3	DD 4(3)
	CI 4	DD 4(2) and(3)
	CI 4(a)	DD 2(6)
	CI 5	DD 4(3)
	CI 6	DD 5(2)
	CI 7	DD 7
	CI 8	DD 5(1)
	CI 9	DD 6(1)
	CI 10	DD 5(3)
	CI 11	DD 6(2)
	CI 12	DD 5(4)
	CI 13	DD 8
CI 14	DD 8	

