



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 11

#### MANUFACTURED PAYMENTS AND REPOS

### CHAPTER 1

#### INTRODUCTION

#### **571 Meaning of “related” agreements**

Agreements are related for the purposes of this Part if they are entered into in pursuance of the same arrangement (regardless of the date on which either agreement is entered into).

**Status:**

Point in time view as at 19/12/2012. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 571.