



Income Tax Act 2007

2007 CHAPTER 3

PART 16

INCOME TAX ACTS DEFINITIONS ETC

CHAPTER 1

DEFINITIONS

988 Overview of Chapter

- (1) This Chapter contains definitions which apply for the purposes of the Income Tax Acts, except where, in those Acts, the context otherwise requires.
- (2) To find a definition go first to section 989, which sets out some of the definitions in full.
- (3) If a definition is not set out in full in section 989, the section indicates where it is set out in full.
- (4) In some cases it is stated that a definition does not apply for the purposes of specified provisions of the Income Tax Acts (see, for example, sections 990(2), 992(3) and 1007(4)).
- (5) And in some cases it is stated that a definition has effect only for the purposes of specific provisions of the Income Tax Acts (see, for example, sections 991, 993, 995 and 1006).

Status:

Point in time view as at 17/07/2014.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 988.