## **Notes**

1. This is a compilation of the *Income Tax Regulations* and includes the amendments referred to in the following Table.

Table of Regulations

Regulation	Gazettal	Commencement	Miscellaneous
Income Tax Regulations	24 December 1937 pp.2173-82 23 August 1940 pp.1540-2		
Miscellaneous Amendments Regulations 1997	6 January 1998 p.33	6 January 1998	