

## APPENDIX 3

### Drafting comments

<i>Comment number</i>	<i>Description</i>
1	2.12 Schedule 1, item 1, paragraph 355-25(a), Schedule 1, item 1 paragraph 355-25(1)(a)
2	2.16 Schedule 1, item 1, paragraph 355-25(b) There is no s 355-25(b)
3	2.23 Schedule 1, item 1, paragraph 355-35(2)(a) This paragraph is about residents of foreign countries not dominant purpose
4	2.32 Schedule 1, item 1, paragraph 355-35(2)(a) This paragraph is about residents of foreign countries not dominant purpose
5	3.3 Part 3 of Schedule 3 (2 <sup>nd</sup> reference) This is a wrong description of what Chapter 4 explains
6	3.18 Schedule 1, item 1, section 355-40 There is no s 355-40
7	3.19 Schedule 1, item 1, section 355-40 There is no s 355-40
8	3.24 Schedule 1, item 1, section 355-40 There is no s 355-40
9	3.46 Schedule 1, item 1, section 355-115 There is no s 355-115
10	3.49 Schedule 1, item 1, paragraph 355-220(a) There is no s 355-220(a)
11	3.57 Schedule 1, item 1, paragraph 355-210(1)(a) This paragraph is where R&D is conducted not about permanent establishments
12	3.57 Schedule 1, item 1, subsection 355-210(2) This paragraph is about R&D that is not conducted by an eligible entity not about permanent establishments
13	3.61 Schedule 1, item 1, subsection 355-20(2) There is no s 355-20(2)
14	3.82 Schedule 1, item 1, section 355-305(d) There is no s 355-305(d)
15	3.83 Schedule 1, item 1, section 355-305 This section is not about notional application of Division 40

16	3.131 Schedule 1, item 54, section 4-25 There is no item 54 in Schedule 1
17	3.157 Schedule 3, item 44, subsection 136AB(2) There is no s 136AB(2) in item 44
18	3.205 Schedule 1, item 1, section 355-699 There is no s 366-699
19	5.111 Schedule 2, item 1, subsection 27A(2) This subsection is not about being bound to an assessment nor about other entities not being able to rely on this
20	5.151 Schedule 2, item 1, subsection 30C(3) This subsection is not about what information the Board is able to rely on

Source: Document tabled by Mr Sergio Duchini, Deloitte; Michael Johnson and Associates *Submission 5* (Attachment 1).