

## **Acronyms and abbreviations**

ACTU – Australian Council of Trade Unions

EM – explanatory memorandum

GDP – gross domestic product

IFF – Industry Funds Forum Inc.

ITAA 1936 – *Income Tax Assessment Act 1936*

ITAA 1997 – *Income Tax Assessment Act 1997*

PAYG – pay-as-you-go

RESC – reportable employer superannuation contributions

TAA 1953 – *Taxation Administration Act 1953*

