

LSSU 392 Principles of Taxation Law (2011)

Library Catalogue:

Keyword search *taxation law* and *capital gains tax*

LS & LLM Units: Look at the web links provided for LSSU 392

<http://www.une.edu.au/library/lawlibrary/guides/LSSU392.php>

Legal Online: <http://www.une.edu.au/library/resources/guides/law/databases.php>

Laws of Australia

From the list of legal principles on the left hand side look at :

31. Revenue Law **31.3** Income from property, **31.6** Capital Gains

FirstPoint:

Taxes and duties > Income tax and related legislation > Capital gains tax

Home tab:

Do a search across the whole database for "*capital gains tax*"

Look at the Journals list

Narrow your search by adding the term *offset*

Look at the first result.

CCH: <http://www.une.edu.au/library/resources/guides/law/databases.php>

From the list of contents on the left hand side of the screen, select the **Tax** Library by ticking the box next to the heading.

Search for "*capital gains tax*" within selected content.

Refine your search by adding additional terms in the search box and change the

Search option by selecting ***within results***

Try the terms: exemption, offset, primary producer,

ComLaw for Legislation:

<http://www.une.edu.au/library/resources/guides/law/databases.php>

Income Tax Assessment Amendment (Capital Gains) Act 1986 (Cth)

New Business Tax System (Capital Gains Tax) Act 1999 (Cth)

Weblaw: <http://www.une.edu.au/library/resources/guides/law/databases.php>

Taxation Law