



# The Australian Taxation Law Library



<<http://www.austlii.edu.au/tax/>>

The *Australian Taxation Law Library* is a subject-specific library on the Australasian Legal Information Institute (AustLII), developed with assistance from the Australian School of Taxation (Atax) at the University of New South Wales Faculty of Law, with funding assistance from the Australian Taxation Office (ATO). It was launched in March 2008. This is Version 2 (Sept 09).

The main purpose of the Library is to provide in one searchable location all of the tax-related resources on AustLII – including legislation, case-law, legal scholarship and treaties – so as to make it possible to do more precise searches for tax materials using terms that are not specific to tax law (eg ‘work near travel’, ‘vehicle near lease’). A search can be over all databases, any combination of them, or over only one. The Library makes it easy for tax practitioners and researchers to identify and use the wide range of tax-related resources both on AustLII and on other websites.

[See the Library’s [home page](#) attached]

## Multiple tax resources with a single search

The Library makes it possible to search a wide range of other tax resources with the same search, by choosing any of 4 search options. The best research results can be obtained by using all options.

Search:  Databases  Catalog & Websearch  Law on Google  ATO Legal Database

- ❑ **Databases** (default option) - The Library now contains over 27,000 searchable items from the databases on AustLII, including approximately 10,000 cases, 9,000 items of legislation, 7,300 rulings and determinations, 1,000 law journal articles, and 100 treaties. The databases are a combination of existing specialised tax law databases on AustLII (eg tax law journals, rulings) and ‘virtual databases’ extracted from all of the data on AustLII (eg case law, legislation, other law journal articles). The method by which virtual databases are built is described below under ‘How the Library Works’. The Library’s virtual databases are updated daily.
- ❑ **Catalog & Websearch** – The Library includes a catalog of 100 or so Australian web sites concerning tax (located at the bottom of the Library home page). AustLII’s web spider makes the full text of some of these web sites searchable using AustLII’s search engine.
- ❑ **Law on Google** – This option takes the AustLII search, converts it into a correctly formatted Google search, and adds to it terms which limit its scope to Australian materials concerning tax (as determined by Atax). The aim is to maximise the effectiveness of Google searches.
- ❑ **ATO Legal Database** – This option searches nearly 90,000 pages of tax law on the ATO website. [Note: This is currently very limited because the available ATO interface for external searches interprets all operators as ‘and’ – this is to be improved.]

## How the Library works

Subject libraries are created by a methodology developed by AustLII. First, any specialist tax databases on AustLII are included in the Library – here, the five law journals. Second, where a ‘virtual database’ can be created by editorial selection, this is done – here, the ‘Australian Tax Treaties’ database is created from DFAT’s classification of treaties. Third, a broad search is created with expert advice (here, from Atax) to find all content within general databases that relates to tax, then that expert advice is again used to decide what percentage of the results of the broad search are sufficiently relevant to include in ‘virtual databases’ in the Library (in this case, 35%) – here, used

## The Australian Taxation Law Library on AustLII

to create the case law and legislation databases, and 'Other Law Journal Articles Concerning Tax'. These virtual databases are then automatically periodically updated using the same expert searches and percentage reductions. (For details see G.Greenleaf 'Subject libraries in free access law services' in Helmut Rübmann (Ed) *Festschrift für Gerhard Käfer*, pgs 75-94, Juris GmbH Saarbrücken, 2009)

### Other special features – Point-in-time tax legislation (test only)

The Library includes, in this version, a test application of AustLII's Point-in-Time technology to tax law, to the *Fringe Benefits Tax Assessment Act 1986*, allowing users to easily find a section of the Act as it was at a particular date, and to compare a section as at different dates, as shown below.

#### FRINGE BENEFITS TAX ASSESSMENT ACT 1986

10 July 2006

**58GA Exempt benefits-small business car parking**

Exemption

(1) A car parking benefit provided in an FBT year in respect of the employment of an employee is an exempt benefit if:

- (a) the car is not parked at a commercial parking station; and
- (b) the employer of the employee is not a public company (see subsection (3)), or a subsidiary of a public company (see subsection (3)), in relation to the day on which the benefit is provided; and
- (c) the employer is not a government body; and
- (d) the sum of the employer's ordinary income and statutory income for the year of income ending most recently before the start of the FBT year is less than \$10 million.

New employers

(2) However, if the employer:

- (a) in the case of a tax-exempt employer (see subsection (3))--did not start to carry out operations or activities; or
- (b) in any other case--did not start to carry out business operations;

until after the start of the year of income mentioned in **paragraph (1)(d)**, then:

- (c) **paragraph (1)(d)** does not apply; and
- (d) the employer must make a reasonable estimate of the amount that would be the sum of the employer's ordinary income and statutory income for the year of income (the *business start-up year*) in which the employer did start those operations or activities, or those business operations; and
- (e) that estimate is to be made on the assumption that the employer had started the operations or activities, or the business operations, at the start of the business start-up year; and
- (f) the benefit is an exempt benefit only if that estimate is less than \$10 million.

Definitions

(3) In this section:

9 July 2007

**58GA Exempt benefits-small business car parking**

Exemption

(1) A car parking benefit provided in an FBT year in respect of the employment of an employee is an exempt benefit if:

- (a) the car is not parked at a commercial parking station; and
- (b) the employer of the employee is not a public company (see subsection (3)), or a subsidiary of a public company (see subsection (3)), in relation to the day on which the benefit is provided; and
- (c) the employer is not a government body; and
- (d) **either:**
  - (i) the sum of the employer's ordinary income and statutory income for the year of income ending most recently before the start of the FBT year is less than \$10 million; or
  - (ii) **the employer is a small business entity for the year of income ending most recently before the start of the FBT year.**

New employers

(2) However, if **an employer to which subparagraph (1)(d)(i) applies:**

- (a) in the case of a tax-exempt employer (see subsection (3))--did not start to carry out operations or activities; or
- (b) in any other case--did not start to carry out business operations;

until after the start of the year of income mentioned in **subparagraph (1)(d)(i)**, then:

- (c) **that subparagraph** does not apply; and
- (d) the employer must make a reasonable estimate of the amount that would be the sum of the employer's ordinary income and statutory income for the year of income (the *business start-up year*) in which the employer did start those operations or activities, or those business operations; and
- (e) that estimate is to be made on the assumption that the employer had started the operations or activities, or the business operations, at the start of the business start-up year; and
- (f) the benefit is an exempt benefit only if that estimate is less than \$10 million.

*Red and blue text indicate text items deleted and added between versions being compared*

Additional point-in-time examples of tax legislation will be developed in subsequent versions if funding is available to do so.

### Support, assistance and sponsorship for the Taxation Law Library

The Library has been developed with in-kind input from Atax, with funding assistance from the UNSW Research Infrastructure Block Grant (RIBG) fund in 2007, and with funding assistance from the Australian Taxation Office for 2008-09. Additional sponsors are welcome to support the ongoing development and maintenance of the Library. All sponsorship will be acknowledged on the Taxation Library pages, and in AustLII's list of over 200 institutional contributors at <http://www.austlii.edu.au/austlii/sponsors/>. Potential sponsors should contact AustLII's External Relations Manager, Annelies Moens at [annelies@austlii.edu.au](mailto:annelies@austlii.edu.au) or on (02) 9514 4930.

Comments and suggested concerning additional databases for the Library, and suggested links for the Catalog, are welcome and can be sent to [suggestions@austlii.edu.au](mailto:suggestions@austlii.edu.au)

*Graham Greenleaf, Philip Chung & Andrew Mowbrary, AustLII Co-Directors, 16 September 2009*