

Hi,

We were just looking at the proposed PRRT anti-avoidance legislation s 51A and wondered if there might be a drafting error in it (as it has a double negative) unlike s177CB (with only a single negative)?

**51A The bases for identifying tax benefits**

- (1) This section applies to deciding, under section 51, whether any of the following (tax effects) would have occurred, or might reasonably be expected to have occurred, if an arrangement had **not** been entered into or carried out:
  - (a) an amount of assessable receipts **not being derived** by the person in relation to a petroleum project;
  - (b) an amount of deductible expenditure **being incurred** by the 14 person in relation to a petroleum project.

If you contrast this with s 177CB it is drafted with a single negative statement:

**INCOME TAX ASSESSMENT ACT 1936 - SECT 177CB**

**The bases for identifying tax benefits**

- (1) This section applies to deciding, under [section 177C](#), whether any of the following ( **tax effects** ) would have occurred, or might reasonably be expected to have occurred, if a [scheme](#) had **not** been entered into or carried out:
  - (a) an amount **being included** in the [assessable income](#) of the [taxpayer](#);
  - (b) the whole or a part of a **deduction not being allowable** to the [taxpayer](#);

Kind regards, Peta.

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