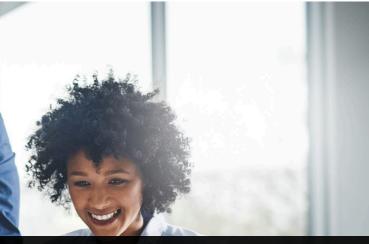


Quick start guide





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Your account and preferences

Log in	
Username	
e.g. your.name@company.com	
Password	© Show
Enter your password	
Keep me logged in	I forgot my password
Log in	

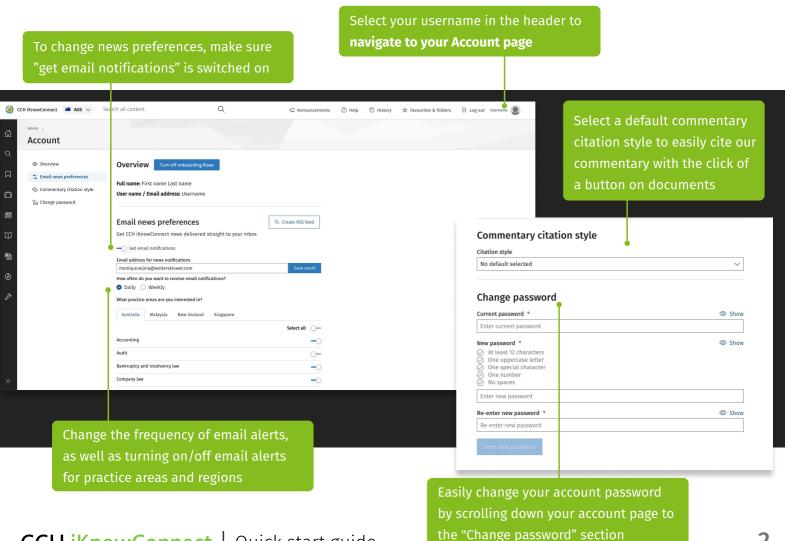
Logging in

To save your login details and make it easier to access your account in the future, follow these steps:

1. Go to <u>www.iknowconnect.cch.com</u>. You may also want to bookmark the website as a favourite in your web browser for quick access in the future.

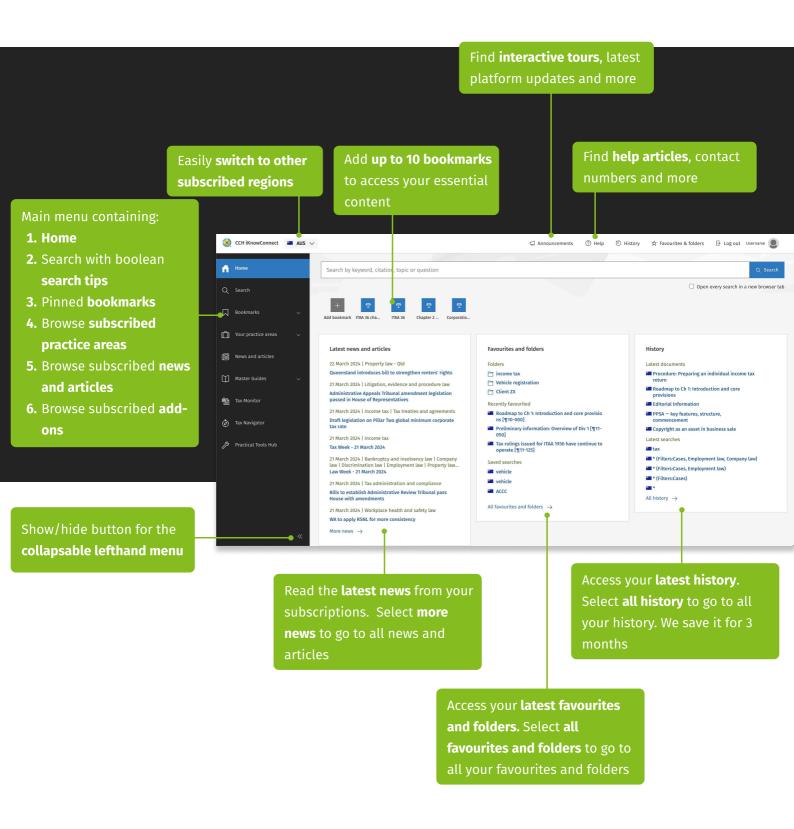
2. Enter your login credentials to access your account.

3. Select the "Keep me logged in" option





Navigate the homepage





The search experience

Via the homepage

Type your search query to get **suggestions**, press enter or the blue search button to execute your search Select one of the **jump directly to** items for quick access to that document Select an **editorially curated question** to view a detailed answer, along with additional resources, for a deeper exploration on the search results page

Q	CCH iKnowConnect	\blacksquare AUS \lor				न्द्र Announcements	⑦ Help	휜 History	☆ Favourites & folders	⊖ Log out monique.wijnia@wolter
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Ľ	Your practice areas	~	What is t	ax effect accounting?						
Œ	News and articles			Is luxury car tax payable on imported goods?						
Ũ] Master Guides	~		What is an input tax credit? JUMP DIRECTLY TO						
	All of superannuation lump sum is tax free [¶291-300]									
م) Tax Navigator		Attributa	ble income is tax able inc	ome calculated on certa	ain assumptions [¶796	-100]			
Tax Navigator Penalty for failing to issue tax invoice, adjustment note, etc [¶70-550]										
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ch preferences based on										

Via the search landing page

Practice Area and Content Type

Click the **your sea**

If you are looking for **search tips**, select the "Search" option in the spine, which will take you to a search landing page displaying search operators that can be used to formulate advanced queries

Comparing different search queries? Select this checkbox to **open every search in a new browser tab**

			Filters Clear all filters			
ស៊	Home		Clear all milers XX	Search by keyword, citation, t	opic or question	Q Search
۹	Search					Open every search in a new browser tab
n-n	Your practice areas	~		Start searching by keyword, or	use search operators to narrow your search	
				Narrow and specify your search using		
	News and articles			s, sec, or Section	Use s, sec or Section to jump directly to a section of the Act	
~~				court AND appeals AND	Use AND to find results containing both court and appeals and	
\square	Master Guides			" court appeals "	Use "" to find results containing the exact words or phrases	
				misleading NOT deceptive	Use NOT to exclude results that match that keyword	
會	Tax Monitor			misleading OR deceptive	Use \boldsymbol{OR} to combine searches. Results match every keyword seperately	
				Home w/n office	Use w/n to search for a keyword within a (n) number of words within another key	word.
				Home w/s expenses	Use w/s (or w/sen) to search for a keyword within 20 words of another keyword	



Narrowing down your results

	Use the search within results functionality to narrow down an existing search query while retaining selected filters
l l	
Use the sort results button to switch between	Filters Clear all filters Clear all filters
most relevant and most recent results for a search query	Search within results
Use archive options to exclude or include archived material, or exclusively search archived materials. Scroll the filter panel to filter by Archive Title Filter by practice areas to narrow results by content you have access to ILTER BY ARCHIVE TITLE IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Most relevant Most recent ARCHIVE OPTIONS Editorially Curated Answer All results (including archives) Editorially Curated Answer Control show archives How is a trust taxed? A trust is not a separate taxable All Nearchives All PRACTICE AREAS All Audit (5513) Contenting (22) Audit (16) Bankruptcy and insolvency law (99) Trust not separate taxable Content type to look for specific content (ie legislation, cases, commentary, etc) 1936 Other filter options include Court and Legislation Title to enable you to narrow down to specific content Outron filter options filter to find content from a certain state or jurisdiction filter to find content from a certain state or jurisdiction
 1 - 25 of 1930 results Commentary Privacy law What steps should be taken to notify individuals that a service provider is cocustomer, or that the outsourcing customer is disclosing their personal infor What steps should be taken to notify individuals that a service provider is collecting the outsourcing customer is disclosing their personal information to a contractor?This not or service provider may handle their personal information in the process of the customer original purposes. Commentary Privacy law APP 3.1 and 3.2 When can personal information be collected? APP 3.1 and 3.2 restrict the collection of solicited personal information by APP entities b 	<pre>mation to a contractor? err personal information from the outsourcing customer, or that the infication should include among other things, the fact that a contractor er organisation using or disclosing the personal information for its y stating that entities "must not collect personal information unless</pre>

the search snippet



Collecting your results

You can add a search query and its You can easily share a search query with others that maintains your filter filters to your Favourites and to any selections by using the share button 💶 CCH iKnowConnect 🛛 🔤 AUS 🗸 Announcements (?) Help ● History Favourites & folders ∋ Log o Filters Clear all filters 🛛 🛠 \$ How is a trust taxed Search within results Q ☆ Save search ≪ Share search Q SORT RESULTS Results (3513) Most recent Most relevant \Box ARCHIVE OPTIONS • All results (including archives) Ē Editorially Curated Answer (i) O Exclude archives 1 How is a trust taxed? \bigcirc Only show archives 旧 A trust is not a separate taxable entity (despite a trustee being required to file a tax return). Generally, any beneficiaries entitle income pay tax on that income although the trustee may be liable for tax in certain circumstances. This may include income to PRACTICE AREAS \wedge presently entitled, or to which a beneficiary is presently entitled but cannot immediately receive due to some legal incapacity. \square All (3513) year it is derived by the trust. Accounting (22) ADDITIONAL INFORMATION 龠 Audit (16)Trust not separate taxable entity Bankruptcy and insolvency law (99) **Division 6 of ITAA 1936** Company law (155) Ô Competition and consumer law (59) Checklist: How to complete a trust income tax return Compliance and business law (13) ß Consumer credit law (12) Contract law (12) Customs duty (2) People Also Ask Duties (78) Who controls a family trust?

or Download multiple search results. A pop-up bar at the bottom will let you choose what you want to do with your selection

When you Download, you can:

start on a new page)

 opt to merge your selection into one document (each result will

print the downloaded documents

	When is a family trust appropriate in an estate plan?			
	How are complying superannuation funds taxed?			
	1 - 25 of 3513 results	25 ~	\leftarrow	1
4	🛛 🗹 Commentary Income tax			
	How does Div 83A apply if employee share scheme interests are held through a trust? [¶131-130]			
	The principle underlying s 83A-320 is that a taxpayer who holds a beneficial interest in shares or rights through a trust , the shares or rights A "dividend equivalent payment" is a cash payment paid by a trustee of a trust to an employee.	which has spe	cific char	acteristio
	Commentary Employment law			
	How does the trust deed govern the conduct of a superannuation plan? [¶46-120]			
	A superannuation fund is generally required to have a trust deed which deals with all matters relevant to the constituti Act cannot be a complying superannuation fund and would, as a result, be taxed at 45% rather than 15%.	on and operat	tion of the	e plan f
	Checklist Income tax			
	Checklist: How to complete a trust income tax return [¶1300-050]			
	Where the trust is making a claim for a special tax deduction, these are required to be entered in Item 16-18 rather tha entity, ensure the full payment (or a written statement) was made before 31 August after year end. If not, the trustee will			
	Checklist Estate planning and trust law			

Use the check boxes to Favourite, Share



Boolean connectors

These are all the boolean connectors you can use on CCH iKnow Connect

Narrow and specify your search using search operators

s, sec, or Section	Use s , sec or section to jump directly to a section of the Act
court AND appeals AND	Use AND to find results containing both court and appeals and
" court appeals "	Use "" to find results containing the exact words or phrases
misleading NOT deceptive	Use NOT to exclude results that match that keyword
misleading OR deceptive	Use OR to combine searches. Results match every keyword seperately
Home w/n office	Use w/n to search for a keyword within a (n) number of words within another keyword.
Home w/s expenses	Use w/s (or w/sen) to search for a keyword within 20 words of another keyword
Home w/p expenses	Use w/p (or w/par) to search for a keyword within 80 words of another keyword
Credit p/n foreign	Use p/n to search for a keyword preceded by no more than a (n) number of words of another keyword
Depreciat *	Use * (or !) for wildcard ending of keywords (E.g: depreciate, depreciating, depreciation etc)
?? clude (? =1 ?? =2 ??? =3)	Use ? for wildcard starting of keywords. Each ? includes one letter. (E.g: include, exclude, occlude etc)

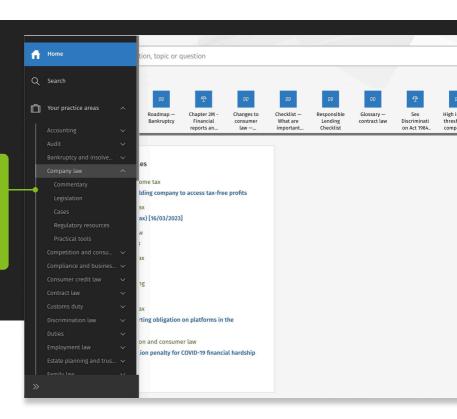


The browse experience

If you're not searching, you can browse content. Here's how:

You can select any practice area, **to browse content within that practice area**. Refer to the title to practice area mapping, if you want to know which content sets are included in which practice areas

All content browse pages display in 2 columns to help you narrow down the topic you are looking for. **Hover over or select an item in the first column to reveal underlying sub-items** in the second column



Commentary Set Legislation Set Cases Practical tools Competition and consu V Consumer credit law V Contract law V Cotract law V Cotract law V Discrimination law V Duties V Estate planning and trus V FBT V GST V Income tax V Intellectual property law V Land tax NSW V	Company law		R
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Browse Commentary

Search within Company law Commentary
OVERVIEW
PROCEDURE • PERSONNEL • FEES
ASIC
INTERPRETATION
REGISTRATION • FEATURES • REGISTERS
OFFICERS AND EMPLOYEES
RELATED PARTY TRANSACTIONS
MEMBERS' RIGHTS AND REMEDIES
MEETINGS
SHARES AND SHARE TRANSACTIONS
CHARGES
DEBENTURES
FINANCIAL REPORTING
ARRANGEMENTS AND RECONSTRUCTIONS
RECEIVERS • ADMINISTRATION
WINDING UP BY THE COURT
VOLUNTARY WINDING UP
WINDING UP — GENERAL \cdot DEREGISTRATION

Editorial information

Constitutional basis of the Corporations Act 2001: s 3 The Corporations Act 2001 THE NATIONAL CORPORATIONS REGIME

Q .

Alternatively, search within a practice area and content type and allow the system to navigate you to the search result page with applicable preselected filters enabled for a quicker search



Browse Commentary

arch within Bankruptcy and insolvency law Commentary		A You can select
INTRODUCTION BANKRUPTCY PART IX DEBT AGREEMENTS PERSONAL INSOLVENCY AGREEMENTS (PART X) NON-CORPORATE RECEIVERSHIP COURT LIQUIDATION ARRANGEMENTS AND RECONSTRUCTIONS RECEIVERS - ADMINISTRATION WINDING UP BY THE COURT OR BY ASIC VOLUNTARY WINDING UP WINDING UP — GENERAL - DEREGISTRATION INSOLVENCY PRACTICE SCHEDULE (CORPORATIONS)	Roadmap — Bankruptcy Applying for bankruptcy online BANKRUPTCY AND EVENTS DURING ITS COURSE ADMINISTRATIVE PARTIES AND TOOLS OF BANKRUPTCY VOLUNTARY INITIATION OF BANKRUPTCY BY DEBTOR'S (SELF) PETITION INVOLUNTARY BANKRUPTCY: CREDITOR'S PETITION HOW IS A TRUSTEE SELECTED, APPOINTED, REMUNERATED AND SUPERVISED? REALISING ASSETS AND CARRYING ON BUSINESS STATEMENT OF AFFAIRS OF ASSETS AND LIABILITIES PRIORITIES IN WHICH CREDITORS ARE RANKED AND REPAID	second column document view to see all docu "chapter". This to exactly when the browse tree
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s icon	OD BANKRUPTCY Where a debtor wishes to apply for bankruptcy, he/she is required to log into a personalised Bankruptcy Online account and will be able to upload and submit a Bankruptcy Form. This streamlines the service and removes the need for a debtor to complete two separate forms – a Debtor's Petition and a Statement of Affairs. There are exceptions to the online submission process. For instance, a debtor will not be able to submit the form online if they are:	
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e go	 Where the form is unable to be submitted online, it may be printed and once a debtor's identity has been verified by an authorised witness, the form may be posted or emailed to AFSA. Where a debtor is made bankrupt by a creditor, he/she will also need to complete a Bankrupt y Form using the online portal. 	
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The last reviewed date will tell you when the editor has

Navigate quickly to previous and next documents in the browse tree by using these floating buttons. Or navigate **back to top** by using the button in the bottom right hand corner



Favourites and folders

Save your documents as favourites and organise them into folders for easy reference

	selectin	ng the menu item in the header
Folders are displayed in	Image: CCH iknowconnect ■ AUS ∨ Search all content Q Image: Ima	If Announcements ③ Help ③ History ☆ Favourites & folders
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Favourites that have not been saved into any	Accounting Audit Bankruptcy and insolvency law Company law Compliance and business law Estate planning an TABLE OF PROVISIONS Saved 26 Oct 2023 Competition and Competition and consumer law Compliance and business law Contract law Intellectual property law Property law TABLE OF PROVISIONS	•
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"Use the vertical three-dot menu to access options for managing your favourites and folders, including edit, remove, download, and share"

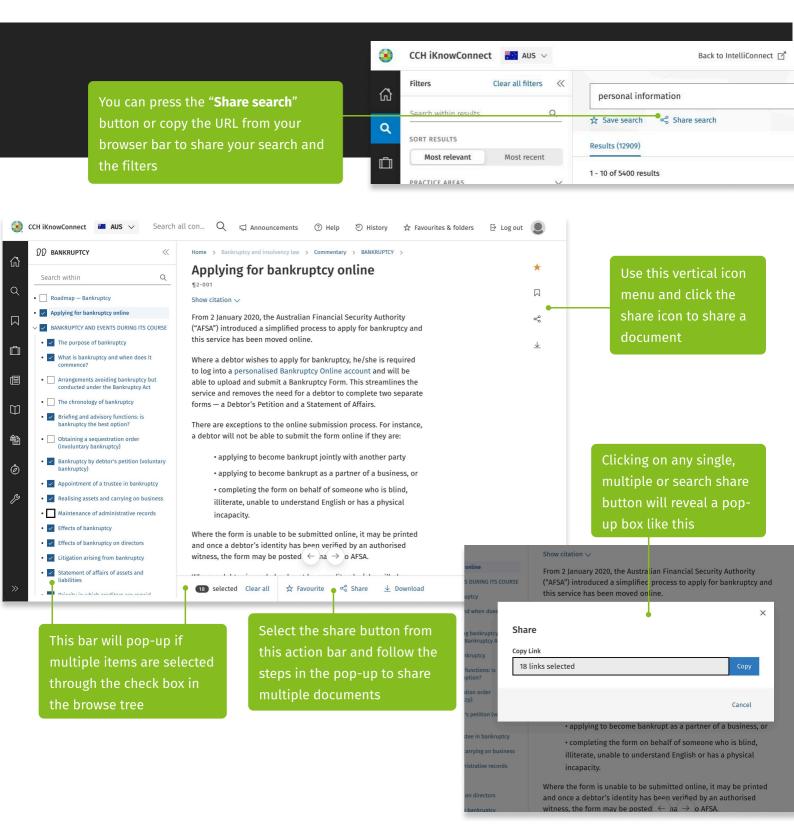
Adding documents to your favourites and folders

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Sharing

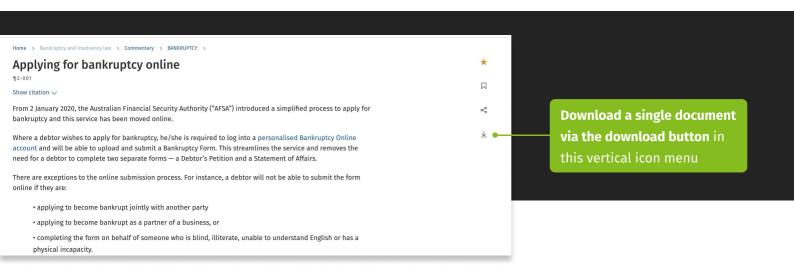
With CCH iKnowConnect you can easily share content with your colleagues by using our share functionality. You can share searches, documents and more, by copying the URL from the browser or following the steps below



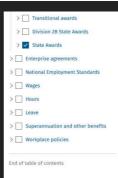


Downloading single documents

With CCH iKnowConnect you can also download anything for offline and/or print use. Follow the guide to make the most of the download feature



Downloading multiple documents

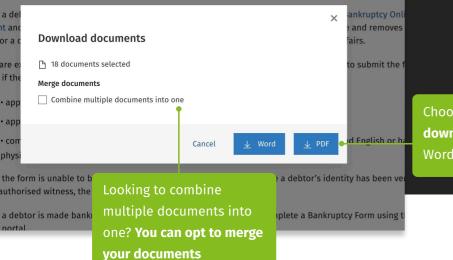


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↓ Download

January 2020, the Australian Financial Security Authority ("AFSA") introduced a simplified process to a uptcy and this service has been moved online.



After selecting multiple documents, click the download button and follow the steps in the pop-up to **download your selection**

🕁 Favourite 👒 Share

3 selected Clear all

Choose **your preferred download output**, as a Word or PDF file



The 360 degree "Act partner" experience

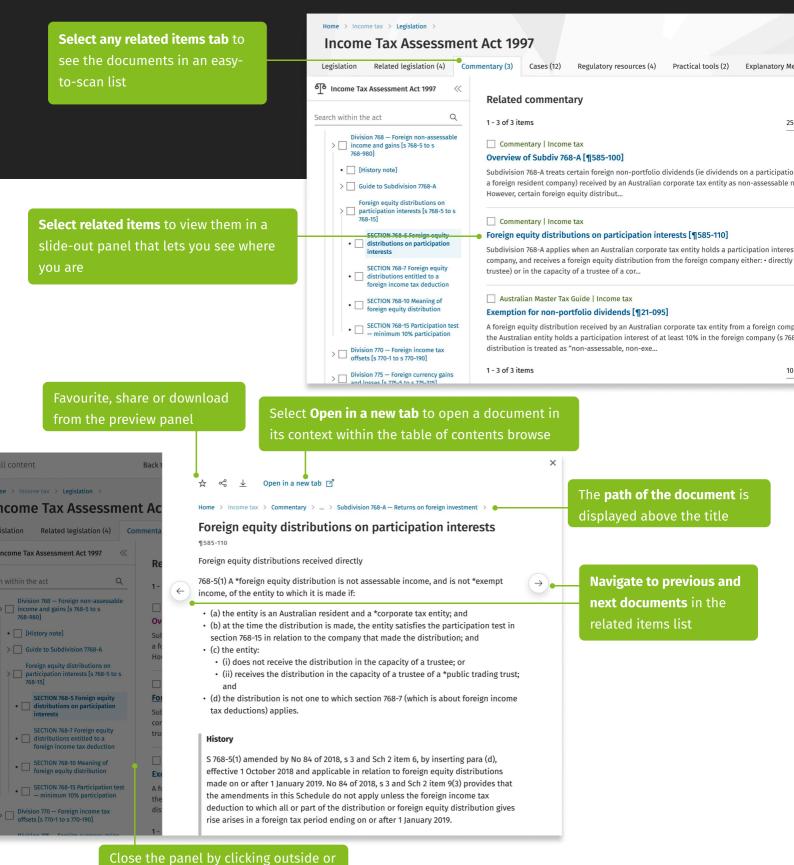
CCH iKnowConnect makes it easier to find all types of content related to a section of any Act, which will speed up your research and get you to the answer faster



Quickly **navigate to** previous and next sections within the Act



Navigate the related content



use the X icon in the top right corner



News in CCH iKnowConnect

CCH iKnowConnect gives you effortless access to a single news feed on your homepage tailored to your subscribed practice areas, saving valuable time and energy. Manage your email news alerts and preferences with just a few clicks in your account settings

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