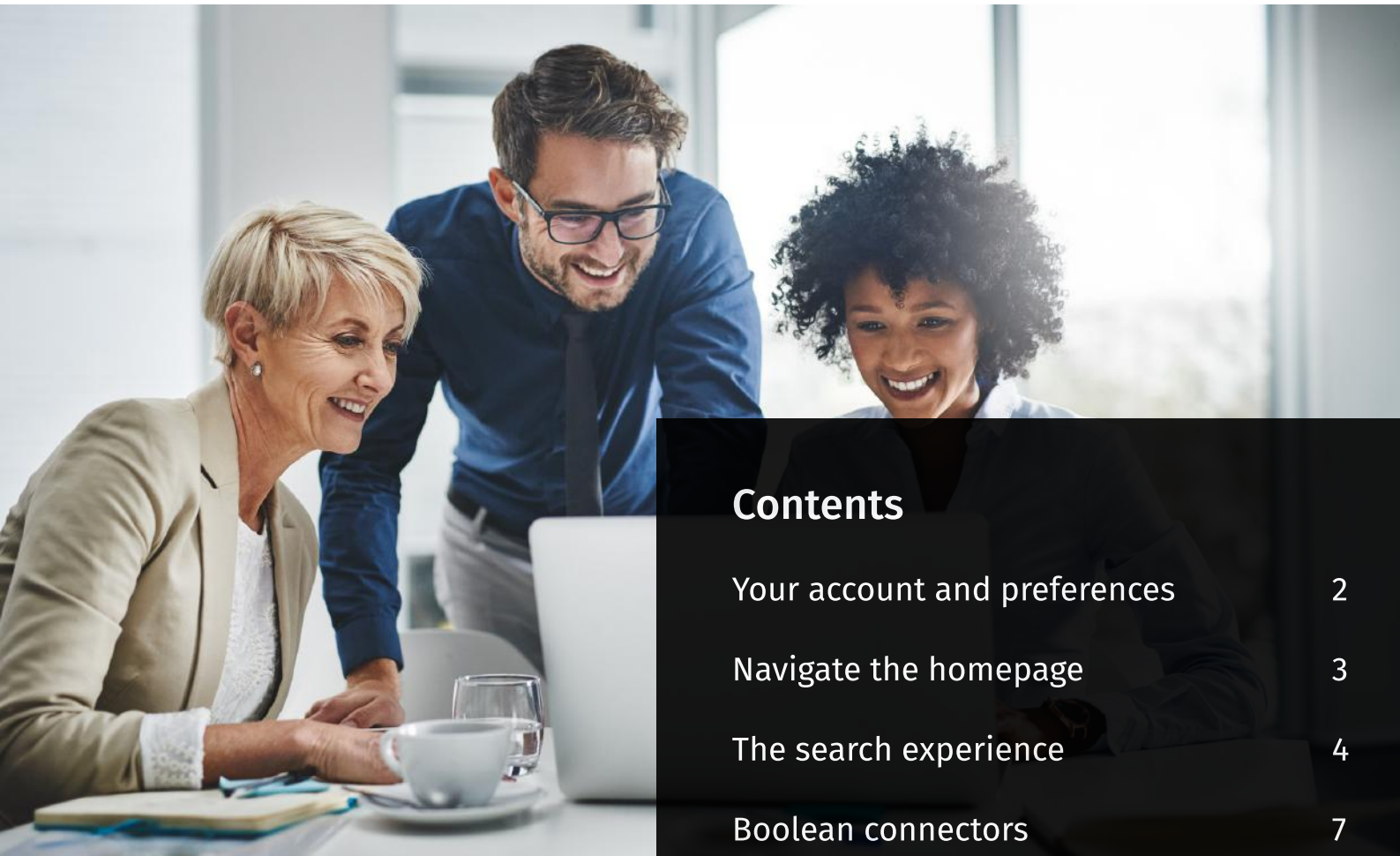


# CCH iKnowConnect

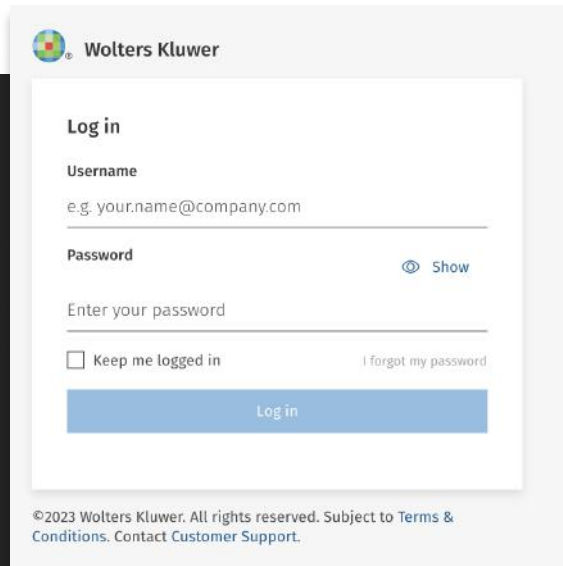
## Quick start guide



### Contents

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# Your account and preferences



## Logging in

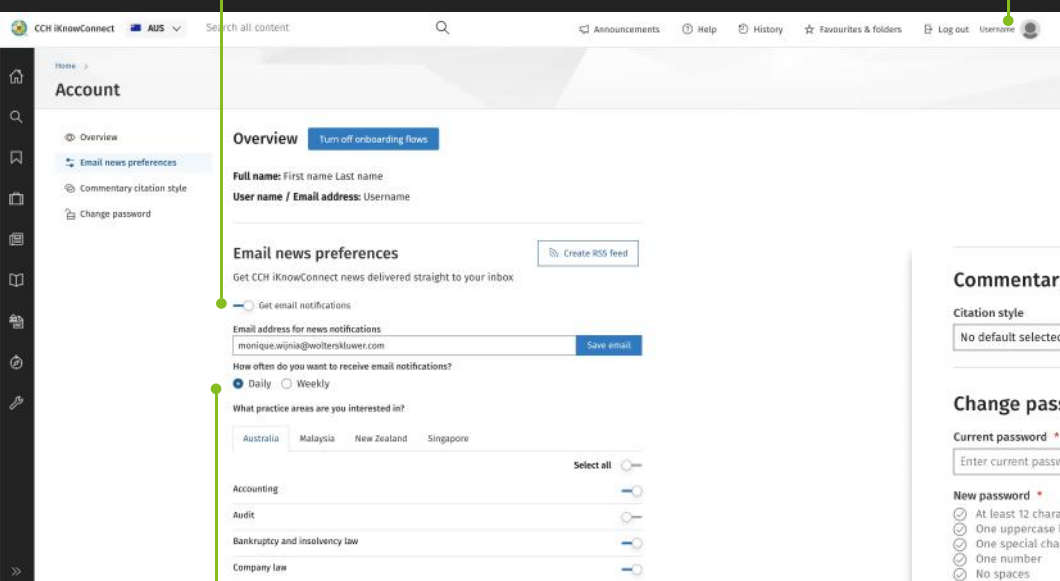
To save your login details and make it easier to access your account in the future, follow these steps:

1. Go to [www.iknowconnect.cch.com](http://www.iknowconnect.cch.com). 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

To change news preferences, make sure "get email notifications" is switched on

Select your username in the header to navigate to your Account page

Select a default commentary citation style to easily cite our commentary with the click of a button on documents



Change the frequency of email alerts, as well as turning on/off email alerts for practice areas and regions

## Commentary citation style

Citation style  
No default selected

## Change password

Current password \*  
Enter current password

New password \*  
 At least 12 characters  
 One uppercase letter  
 One special character  
 One number  
 No spaces  
 Enter new password

Re-enter new password \*  
Re-enter new password

Easily change your account password by scrolling down your account page to the "Change password" section

# Navigate the homepage

The screenshot shows the CCH iKnowConnect homepage with several callout boxes:

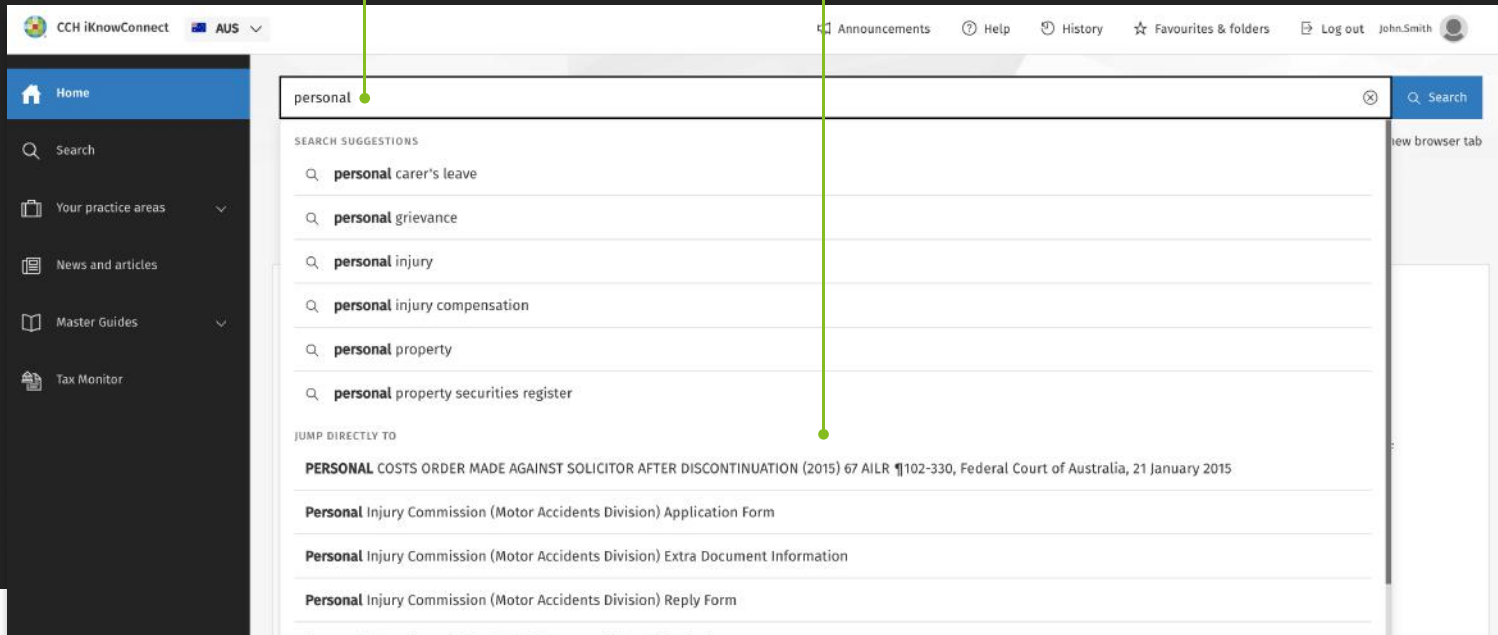
- Find interactive tours, latest platform updates and more**: Points to the top right navigation area containing 'Announcements', 'Help', and 'History'.
- Find help articles, contact numbers and more**: Points to the 'Help' link in the top right navigation area.
- Easily switch to other subscribed regions**: Points to the 'AUS' region selector in the top left.
- Add up to 10 bookmarks to access your essential content**: Points to the 'Add bookmark' button and the list of bookmarked items (ITAA 36 cha..., ITAA 36, Chapter 2..., Corporatio...).
- Main menu containing:**
  1. Home
  2. Search with boolean search tips
  3. Pinned bookmarks
  4. Browse subscribed practice areas
  5. Browse subscribed news and articles
  6. Browse subscribed add-ons
- Show/hide button for the collapsible lefthand menu**: Points to the double arrow icon at the bottom of the left-hand navigation menu.
- Read the latest news from your subscriptions. Select more news to go to all news and articles**: Points to the 'More news' link at the bottom of the 'Latest news and articles' section.
- Access your latest favourites and folders. Select all favourites and folders to go to all your favourites and folders**: Points to the 'All favourites and folders' link at the bottom of the 'Favourites and folders' section.
- Access your latest history. Select all history to go to all your history. We save it for 3 months**: Points to the 'All history' link at the bottom of the 'History' section.

# The search experience

## Via the homepage

Type your search query to get **suggestions**, press enter or the blue search button to execute your search

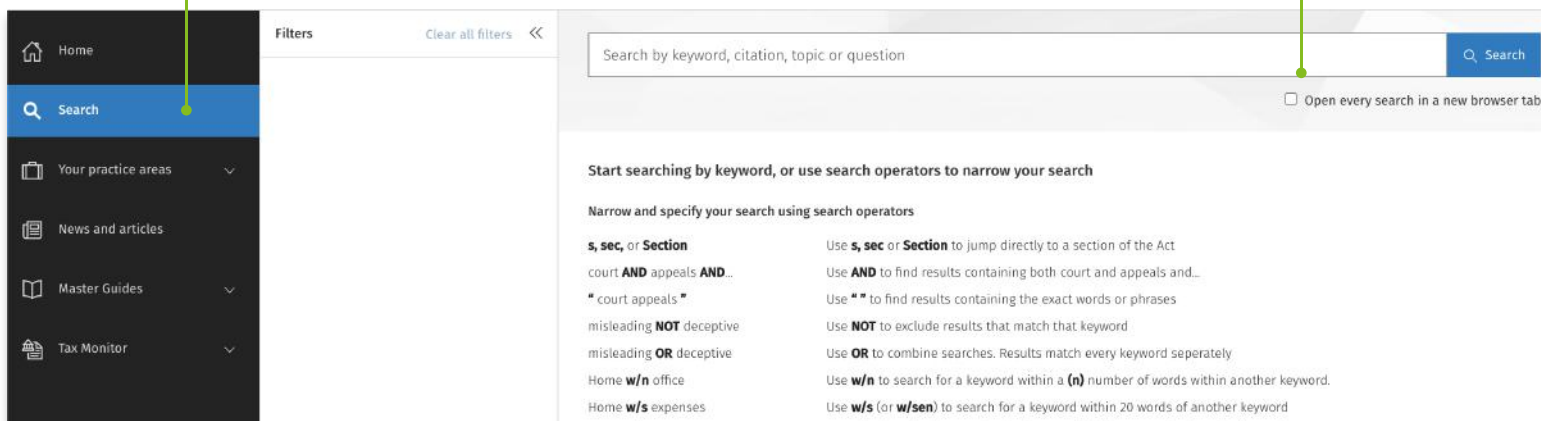
Select one of the **jump directly to** items for quick access to that document



## Via the search landing page

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**



## Narrowing down your results

Use the **search within results** functionality to narrow down an existing search query while retaining selected filters

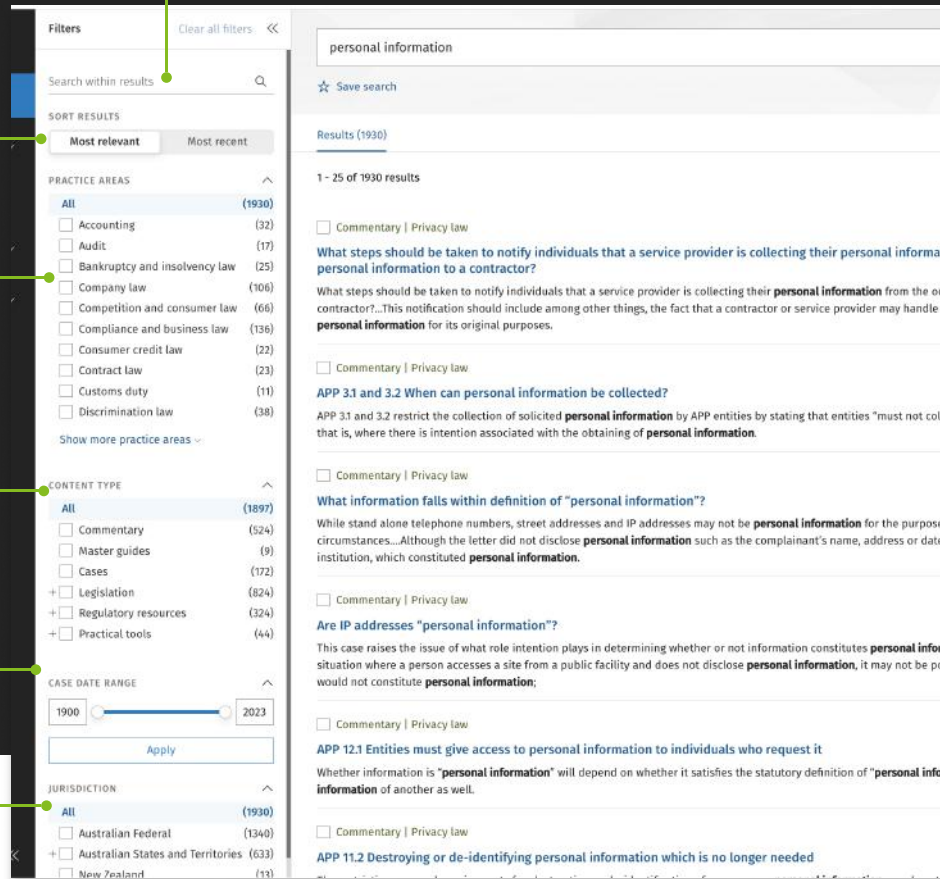
Use the **sort results** button to switch between most relevant and most recent results for a search query

**Filter by practice areas** to narrow results by content you have access to

**Filter by content type** to look for specific content (ie legislation, cases, commentary, etc)

**Filter by case date range** to look for cases in specific year ranges

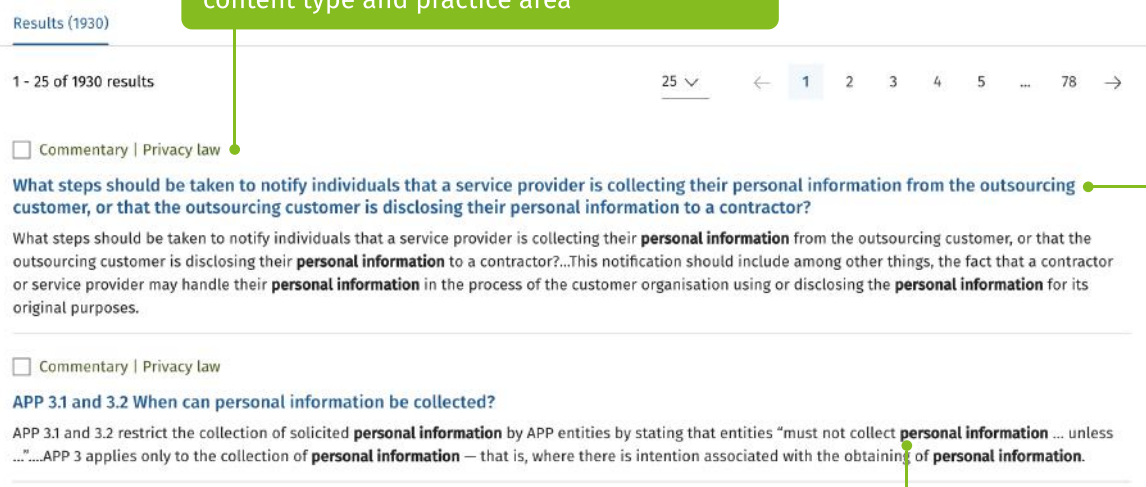
Use the jurisdiction filter to find content from a certain state or jurisdiction



Each result will feature labels that indicate content type and practice area

To open any search result, click on the title or right-click to open in a new tab

Your search keywords will be highlighted in the search snippet





## Collecting your results

You can add a search query and its filters to your Favourites and to any folder(s)

You can easily share a search query with others that maintains your filter selections by using the share button

The screenshot shows the CCH iKnowConnect search interface. At the top, there's a search bar with the query 'personal information' and buttons for 'Save search' and 'Share search'. Below the search bar, there are tabs for 'Results (2078)' and 'Archives (188)'. The main content area displays a list of search results, each with a checkbox, a title, and a brief description. On the left side, there are filter sections for 'PRACTICE AREAS' and 'CONTENT TYPE'. At the bottom of the results list, there are action buttons: '3 selected', 'Clear all', 'Favourite', 'Share', and 'Download'.

Use the check boxes to Favourite, Share 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:

- opt to merge your selection into one document (each result will start on a new page)
- print the downloaded documents

## Boolean connectors

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

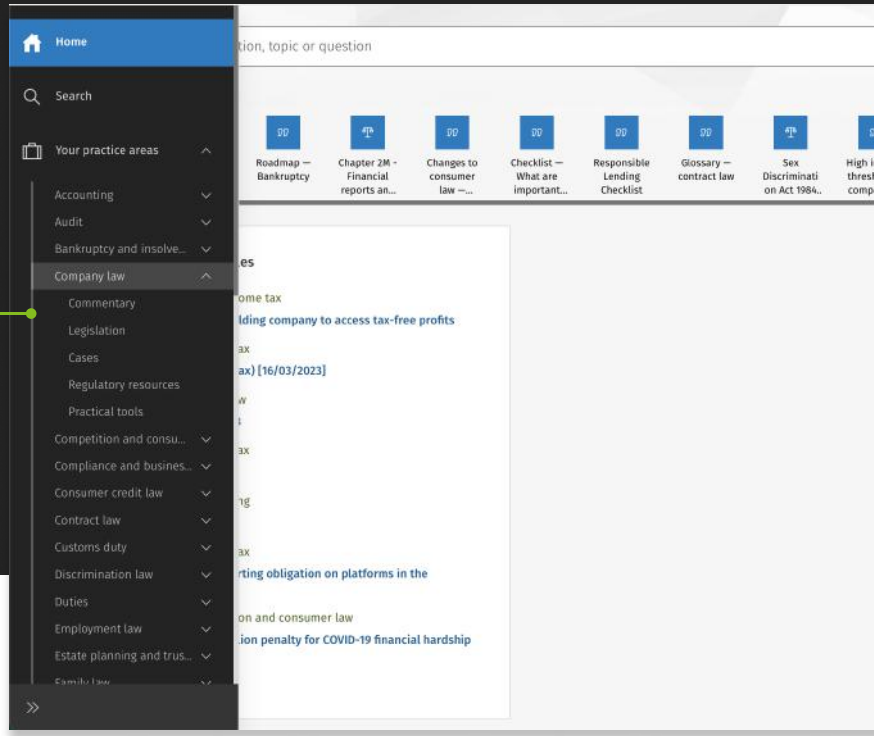
### Narrow and specify your search using search operators

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

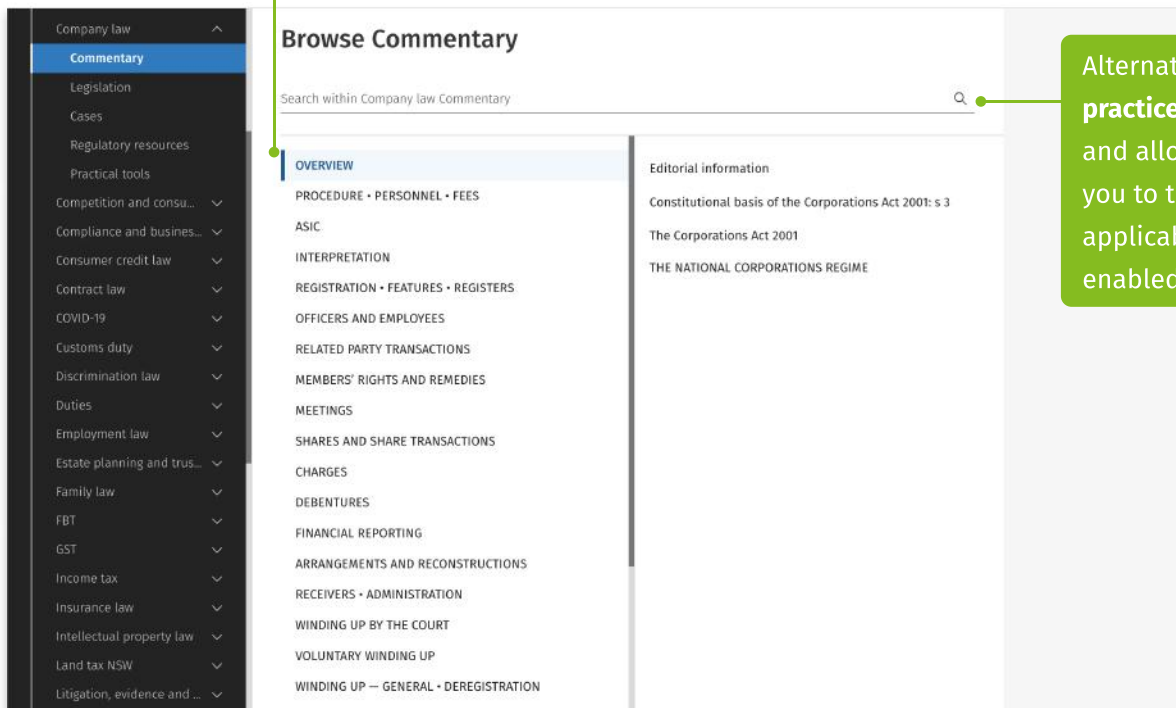
# The browse experience

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



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

Search within Bankruptcy and insolvency law Commentary

INTRODUCTION	Roadmap – Bankruptcy
<b>BANKRUPTCY</b>	<a href="#">Applying for bankruptcy online</a>
PART IX DEBT AGREEMENTS	BANKRUPTCY AND EVENTS DURING ITS COURSE
PERSONAL INSOLVENCY AGREEMENTS (PART X)	ADMINISTRATIVE PARTIES AND TOOLS OF BANKRUPTCY
NON-CORPORATE RECEIVERSHIP	VOLUNTARY INITIATION OF BANKRUPTCY BY DEBTOR'S (SELF) PETITION
COURT LIQUIDATION	INVOLUNTARY BANKRUPTCY: CREDITOR'S PETITION
ARRANGEMENTS AND RECONSTRUCTIONS	HOW IS A TRUSTEE SELECTED, APPOINTED, REMUNERATED AND SUPERVISED?
RECEIVERS - ADMINISTRATION	REALISING ASSETS AND CARRYING ON BUSINESS
WINDING UP BY THE COURT OR BY ASIC	STATEMENT OF AFFAIRS OF ASSETS AND LIABILITIES
VOLUNTARY WINDING UP	PRIORITIES IN WHICH CREDITORS ARE RANKED AND REPAID
WINDING UP – GENERAL • DEREGISTRATION	PROPERTY AVAILABLE OR RECOVERABLE BY THE TRUSTEE
INSOLVENCY PRACTICE SCHEDULE (CORPORATIONS)	

You can select any item in the second column and navigate to a document view with a browse tree to see all documents in that "chapter". This layout takes you to exactly where you need to be in the browse tree without endless clicking

Use the **search within** functionality to find something specific within this chapter

Collapse the browse tree by selecting this icon to focus on reading the document

**Document actions:** Favourite, bookmark, share and download

The document view

This icon indicates the **content type** of a particular chapter in your view, with all commentary displaying this icon

Select documents by **clicking on the check boxes** to Favourite, Share or Download them in one go

All documents within a chapter will be displayed as table of contents in the browse tree

The **last reviewed date** will tell you when the editor has last reviewed this document based on current law

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

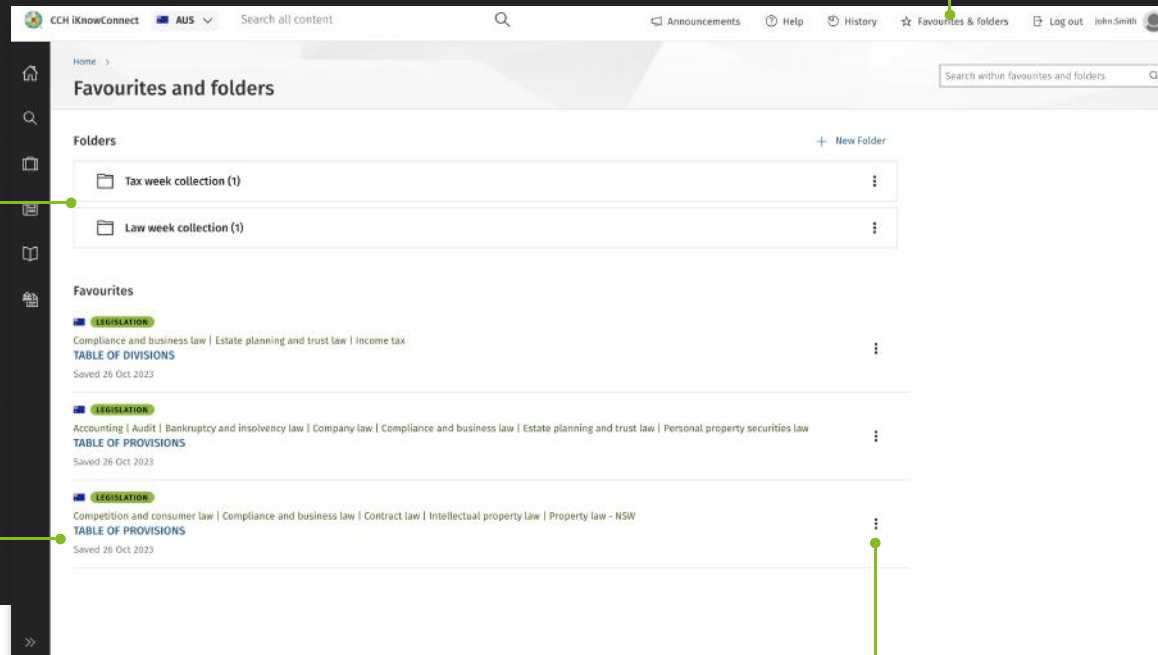
## Favourites and folders

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

Navigate to the favourite and folders page by selecting the menu item in the header

Folders are displayed in the first section, with a number in brackets showing the number of items saved to that folder

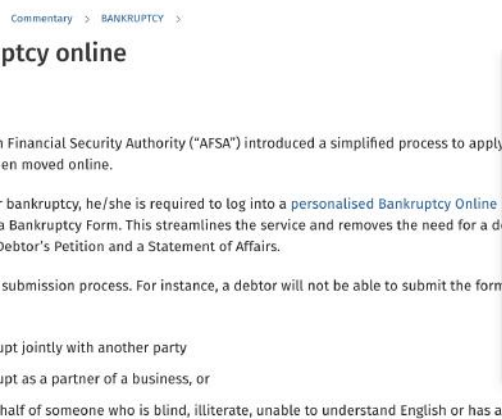
Favourites that have not been saved into any folder are displayed in the second section



"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

Press the star icon on the far right side of the page to add a document to your favourites

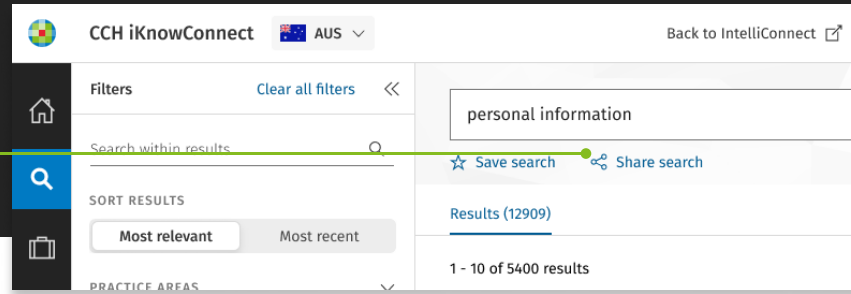


Add Favourites to one or multiple folders. Create new folders by typing the name of your new folder and pressing enter or by selecting existing ones

# Sharing

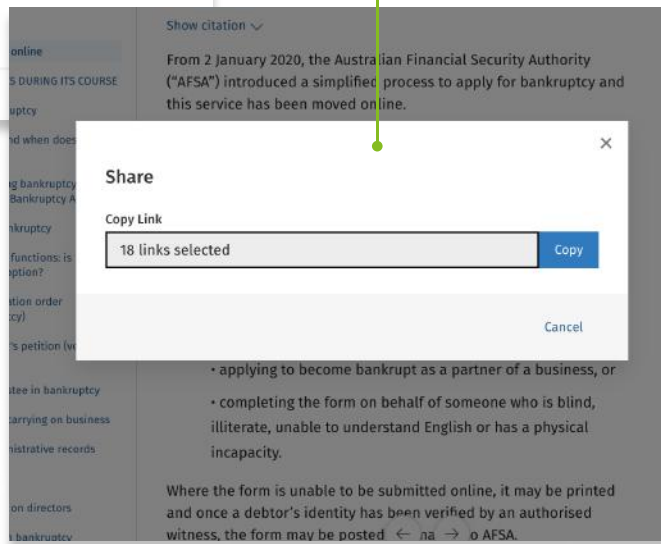
With CCH iKnowConnect you can easily share content with your colleagues by using our share functionality. You can share searches, documents and more, by copying the URL from the browser or following the steps below

You can press the "Share search" button or copy the URL from your browser bar to share your search and the filters



Use this vertical icon menu and click the share icon to share a document

Clicking on any single, multiple or search share button will reveal a pop-up box like this

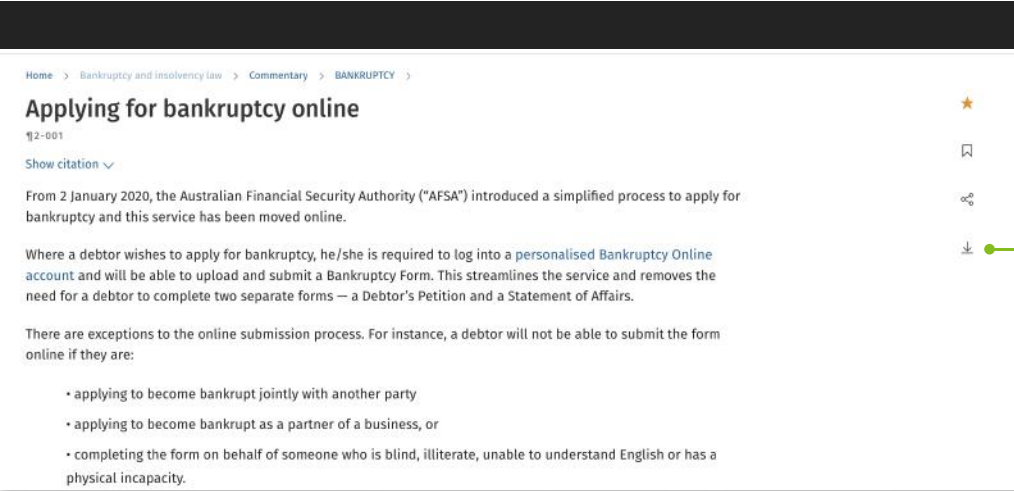


This bar will pop-up if multiple items are selected through the check box in the browse tree

Select the share button from this action bar and follow the steps in the pop-up to share multiple documents

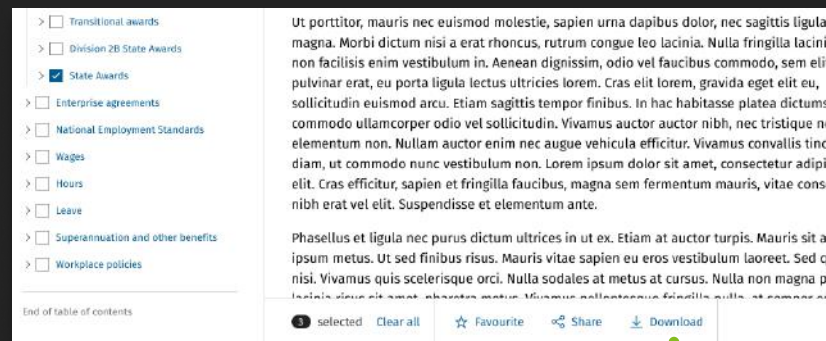
## Downloading single documents

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

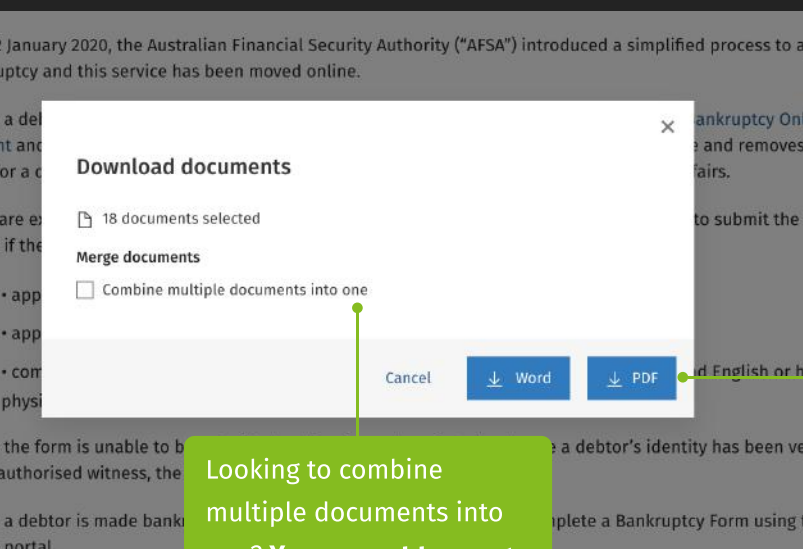


Download a single document via the download button in this vertical icon menu

## Downloading multiple documents



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



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

Looking to combine multiple documents into one? You can opt to merge your documents



## 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

You can use the "Search within the Act" to quickly find what you are looking for

The tabs across the top provide you an overview of all the related material that you can find on any section

The screenshot shows the CCH iKnowConnect interface for the Income Tax Assessment Act 1997. At the top, there is a breadcrumb trail: Home > Income tax > Legislation > Income Tax Assessment Act 1997. Below this, a navigation bar contains several tabs: Legislation (selected), Related legislation (4), Commentary (3), Cases (12), Regulatory resources (4), Practical tools (2), and Explanatory Memoranda (1). The main content area is titled "SECTION 768-5 Foreign equity distributions on participation interests". On the left side of this content area, there is a "Search within the act" search bar and a table of contents for the act, with "SECTION 768-5 Foreign equity distributions on participation interests" highlighted. The main text of the section is displayed, starting with "Foreign equity distributions received directly" and "768-5(1) A \*foreign equity distribution is not assessable income, and is not \*exempt income, of the entity to which it is made if:". Below this, there are four sub-sections (a, b, c, d) detailing the conditions for foreign equity distributions. A "History" section follows, providing details on amendments to the section. At the bottom of the content area, there are navigation arrows (left and right) to quickly navigate to previous and next sections within the Act.

Quickly navigate to previous and next sections within the Act



## Navigate the related content

Select any related items tab to see the documents in an easy-to-scan list

Select related items to view them in a slide-out panel that lets you see where you are

Favourite, share or download from the preview panel

Select **Open in a new tab** to open a document in its context within the table of contents browse

The **path of the document** is displayed above the title

Navigate to previous and next documents in the related items list

Close the panel by clicking outside or use the X icon in the top right corner

Home > Income tax > Legislation > Income Tax Assessment Act 1997

Legislation Related legislation (4) Commentary (3) Cases (12) Regulatory resources (4) Practical tools (2) Explanatory Me

Income Tax Assessment Act 1997

Search within the act

- Division 768 — Foreign non-assessable income and gains [s 768-5 to s 768-980]
  - [History note]
  - Guide to Subdivision 7768-A
  - Foreign equity distributions on participation interests [s 768-5 to s 768-15]
    - SECTION 768-5 Foreign equity distributions on participation interests**
    - SECTION 768-7 Foreign equity distributions entitled to a foreign income tax deduction
    - SECTION 768-10 Meaning of foreign equity distribution
    - SECTION 768-15 Participation test — minimum 10% participation
- Division 770 — Foreign income tax offsets [s 770-1 to s 770-190]
- Division 775 — Foreign currency gains and losses [s 775-5 to s 775-315]

Related commentary

1 - 3 of 3 items

- Commentary | Income tax  
**Overview of Subdiv 768-A [¶585-100]**  
Subdivision 768-A treats certain foreign non-portfolio dividends (ie dividends on a participation interest received by an Australian corporate tax entity as non-assessable income). However, certain foreign equity distribut...
- Commentary | Income tax  
**Foreign equity distributions on participation interests [¶585-110]**  
Subdivision 768-A applies when an Australian corporate tax entity holds a participation interest in a foreign company, and receives a foreign equity distribution from the foreign company either: • directly (as a trustee) or in the capacity of a trustee of a cor...
- Australian Master Tax Guide | Income tax  
**Exemption for non-portfolio dividends [¶21-095]**  
A foreign equity distribution received by an Australian corporate tax entity from a foreign company, and the Australian entity holds a participation interest of at least 10% in the foreign company (s 768-15) is treated as "non-assessable, non-exe...

1 - 3 of 3 items

Home > Income tax > Commentary > ... > Subdivision 768-A — Returns on foreign investment >

**Foreign equity distributions on participation interests**  
¶585-110

Foreign equity distributions received directly

768-5(1) A \*foreign equity distribution is not assessable income, and is not \*exempt income, of the entity to which it is made if:

- (a) the entity is an Australian resident and a \*corporate tax entity; and
- (b) at the time the distribution is made, the entity satisfies the participation test in section 768-15 in relation to the company that made the distribution; and
- (c) the entity:
  - (i) does not receive the distribution in the capacity of a trustee; or
  - (ii) receives the distribution in the capacity of a trustee of a \*public trading trust; and
- (d) the distribution is not one to which section 768-7 (which is about foreign income tax deductions) applies.

**History**

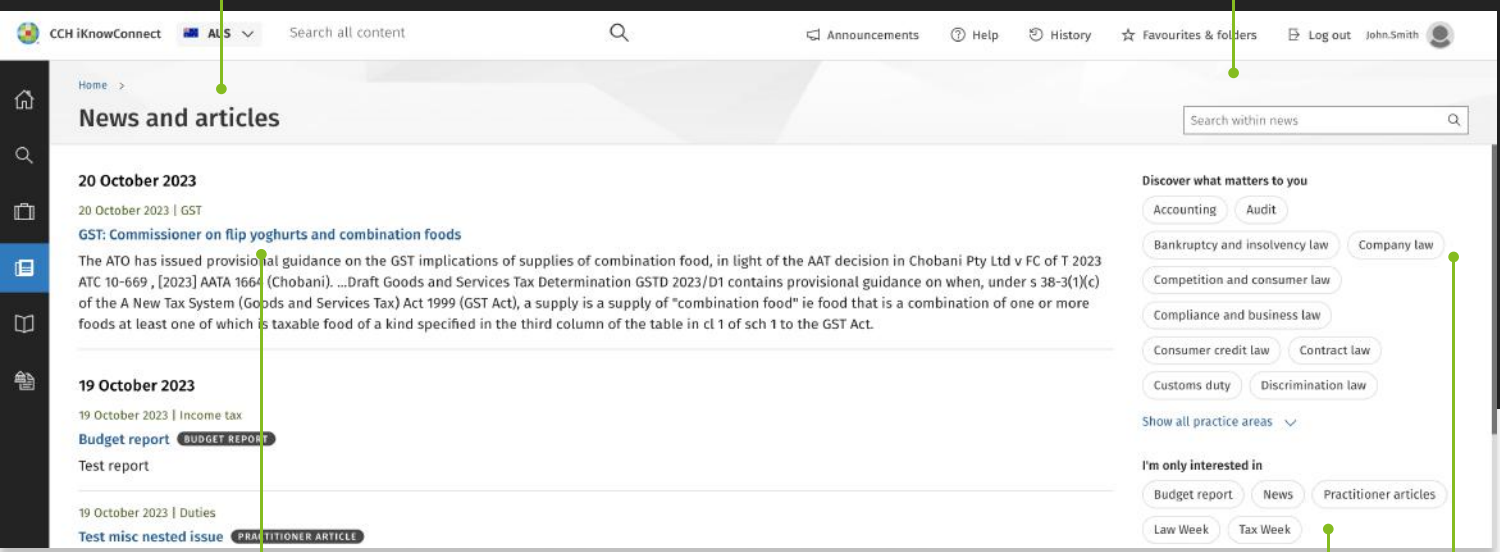
S 768-5(1) amended by No 84 of 2018, s 3 and Sch 2 item 6, by inserting para (d), effective 1 October 2018 and applicable in relation to foreign equity distributions made on or after 1 January 2019. No 84 of 2018, s 3 and Sch 2 item 9(3) provides that the amendments in this Schedule do not apply unless the foreign income tax deduction to which all or part of the distribution or foreign equity distribution gives rise arises in a foreign tax period ending on or after 1 January 2019.

# 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

Navigate to "News and articles" via the Spine, or select "More news" from the homepage card

Looking for a specific article? Use the "search within" to quickly find it. You're taken to the search result page with the "News and articles" content type filter applied



Use these filter tags to refine your list of news items. You can filter by practice area or news type.

Easily favourite, share and download news articles

Select the title of an article to read it in a preview panel that also you to get in and out of articles efficiently. Click on Open in a new tab to view as a full document.

Close the panel by clicking outside or use the X icon in the top right corner

