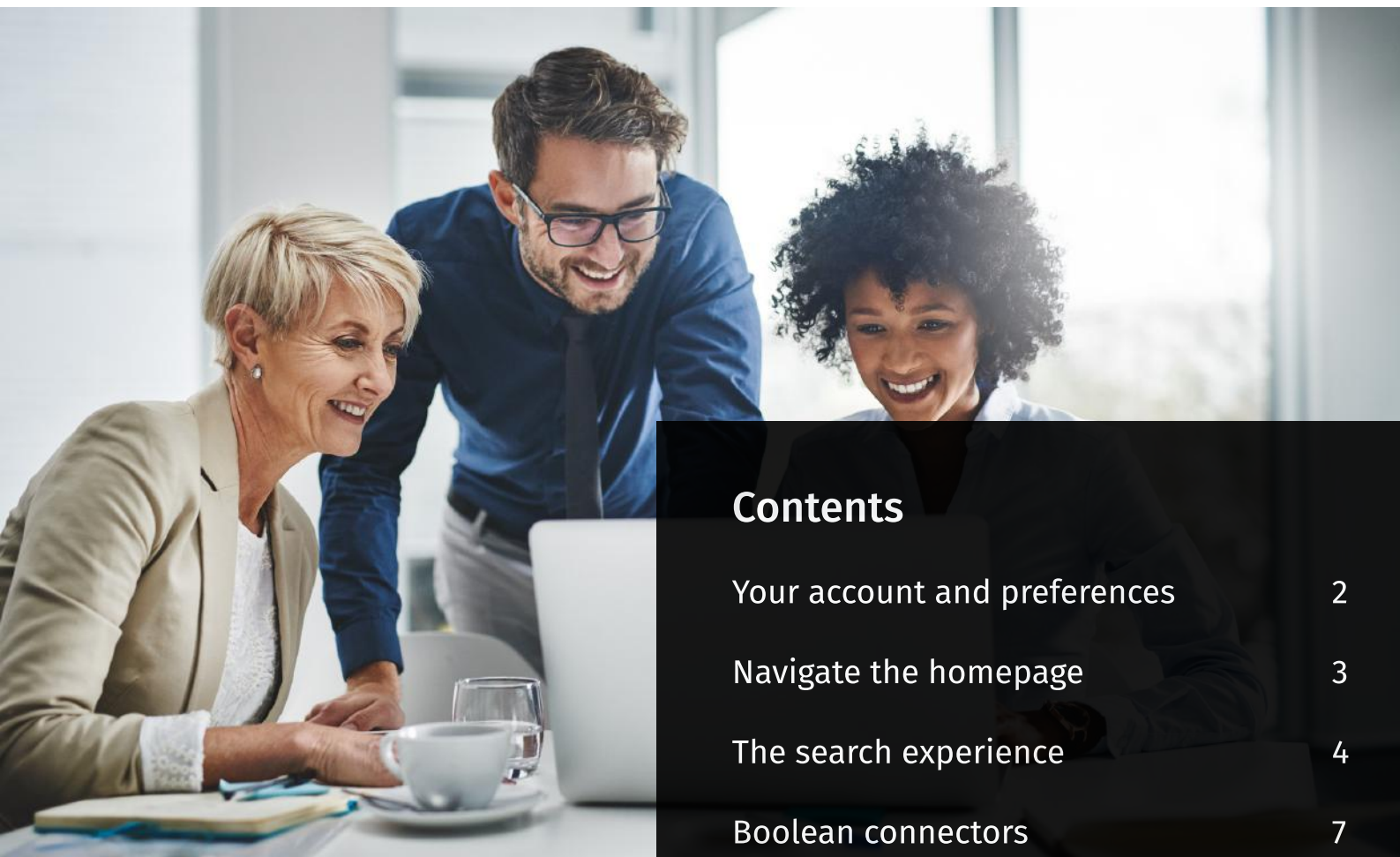


CCH iKnowConnect

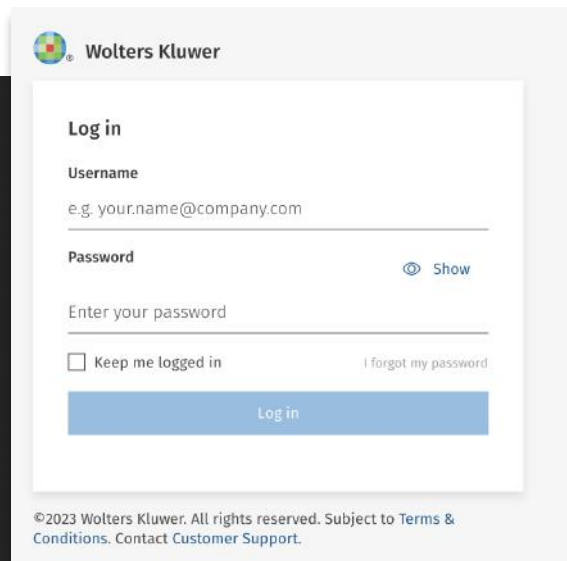
Quick start guide



Contents

Your account and preferences	2
Navigate the homepage	3
The search experience	4
Boolean connectors	7
The browse experience	8
Favourites and folders	10
Sharing	11
Downloading	12
360 degree "Act partner" experience	13
News in CCH iKnowConnect	15
Transitioning from CCH IntelliConnect	16

Your account and preferences



Wolters Kluwer

Log in

Username
e.g. your.name@company.com

Password Show
Enter your password

☐ Keep me logged in I forgot my password

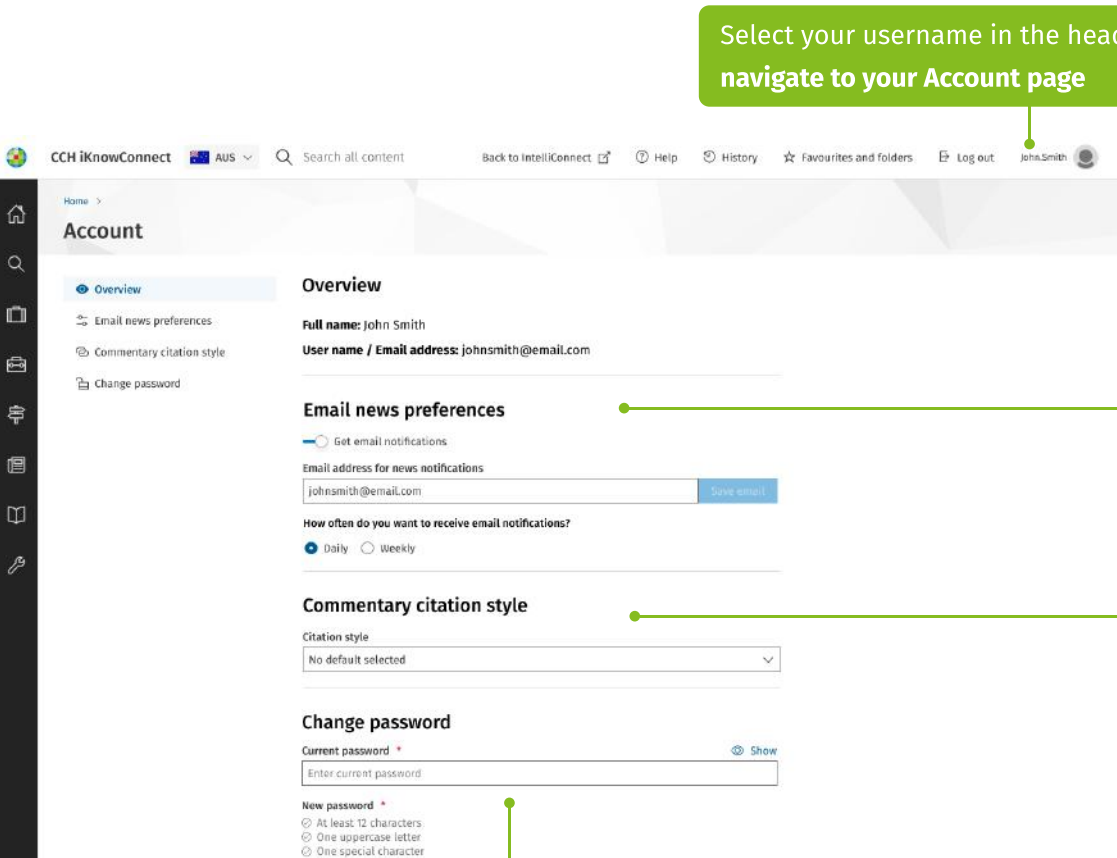
Log in

©2023 Wolters Kluwer. All rights reserved. Subject to [Terms & Conditions](#). Contact Customer Support.

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. 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



CCH iKnowConnect AUS Search all content Back to IntelliConnect Help History Favourites and folders Log out John.Smith

Home > Account

Overview

Overview

Full name: John Smith

User name / Email address: johnsmith@email.com

Email news preferences

☒ Get email notifications

Email address for news notifications
johnsmith@email.com Save email

How often do you want to receive email notifications?
☒ Daily ☐ Weekly

Commentary citation style

Citation style
No default selected

Change password

Current password * Show
Enter current password

New password *
☐ At least 12 characters
☐ One uppercase letter
☐ One special character

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

Coming soon!

Customise your email news preferences: frequency of news alerts, turn on/off news per practice area

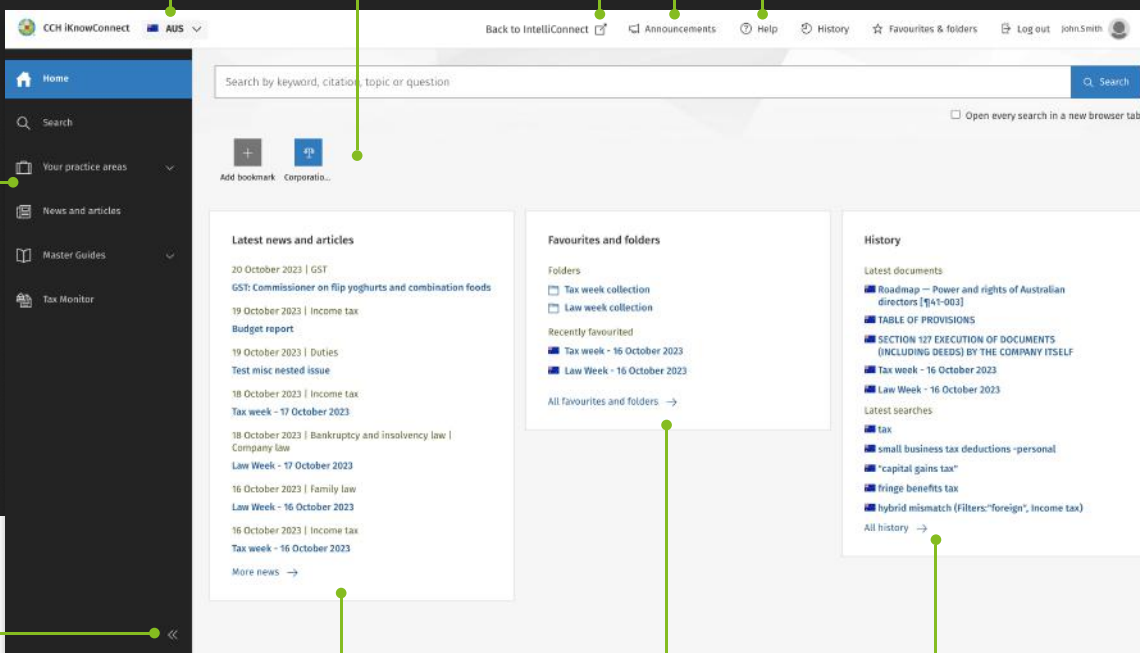
Coming soon!

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

Coming soon!

Easily change your password by using the change password functionality

Navigate the homepage



Main menu containing:

1. Home
2. Search with boolean search tips
3. Browse subscribed practice areas
4. Browse subscribed news and articles
5. Browse subscribed add-ons

Find interactive tours, latest platform updates and more

Switch back to IntelliConnect

Easily switch to other subscribed regions

Add up to 10 bookmarks to access your essential content

Find help articles, contact numbers and more

Show/hide button for the collapsible lefthand menu

Read the latest news from your subscriptions. Select more news to go to all news and articles

Access your latest history. Select all history to go to all your history. We save it for 3 months

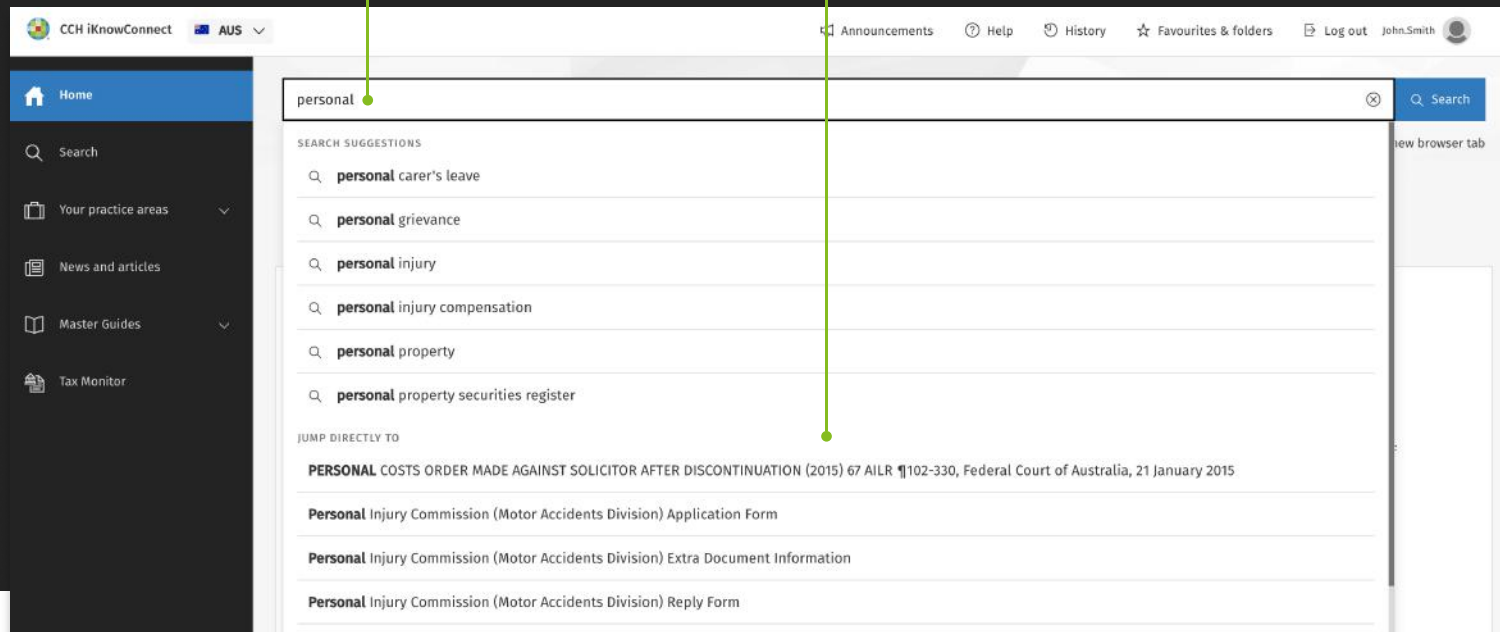
Access your latest favourites and folders. Select all favourites and folders to go to all your favourites and folders

The search experience

Via the homepage

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

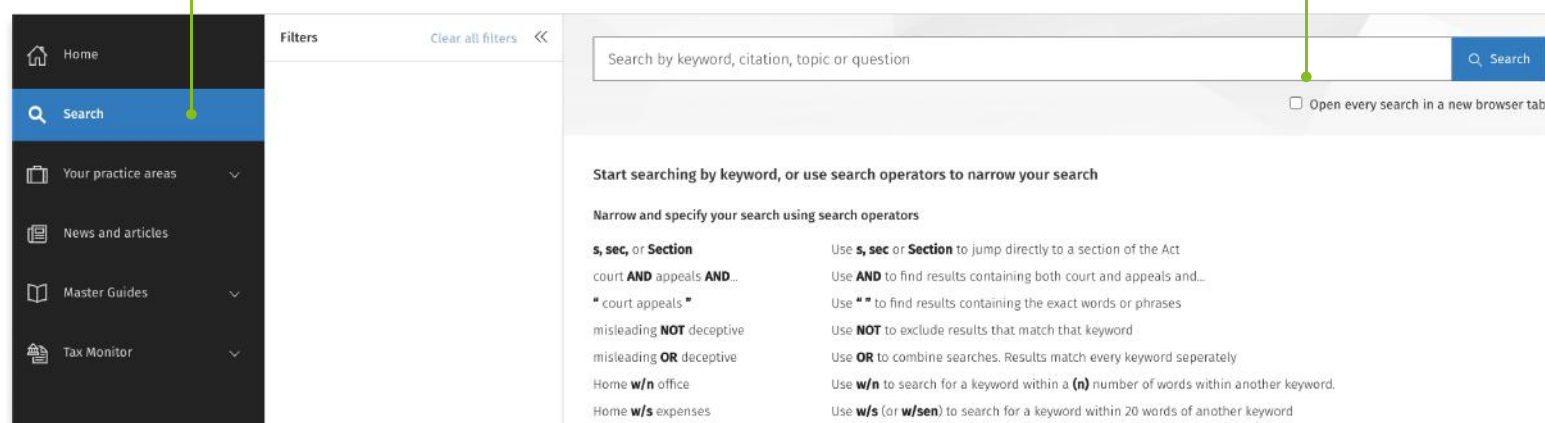
Select one of the **jump directly to** items for quick access to that document



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

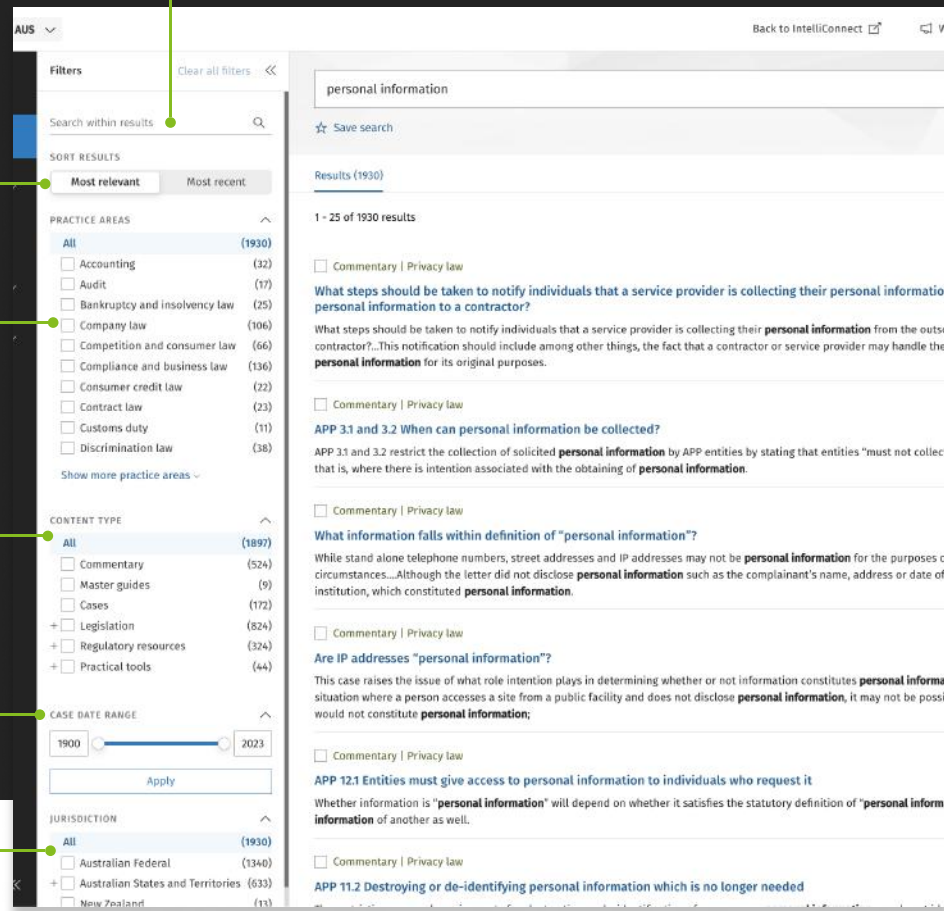
Use the **sort results** button to switch between most relevant and most recent results for a search query

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

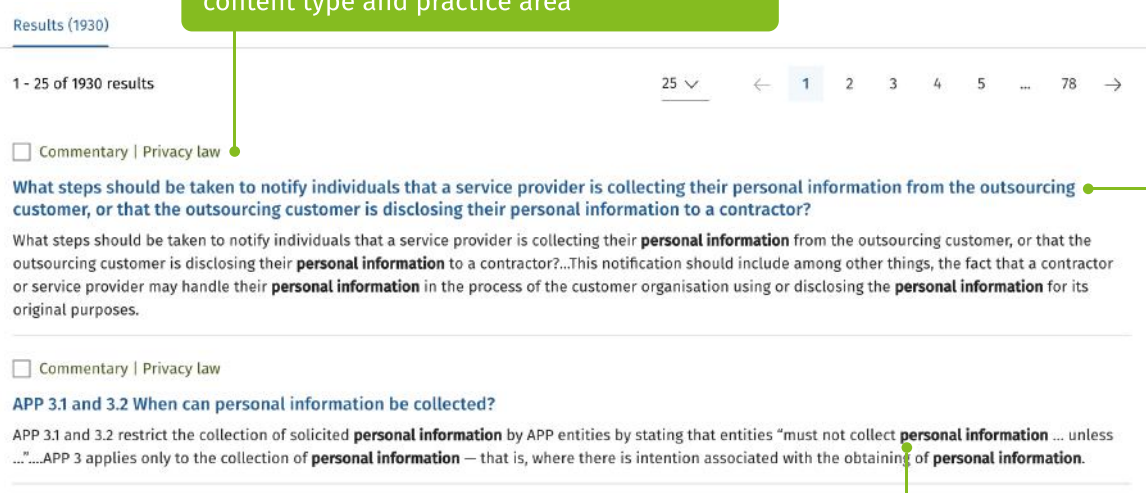
Use the jurisdiction filter to find content from a certain state or jurisdiction



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

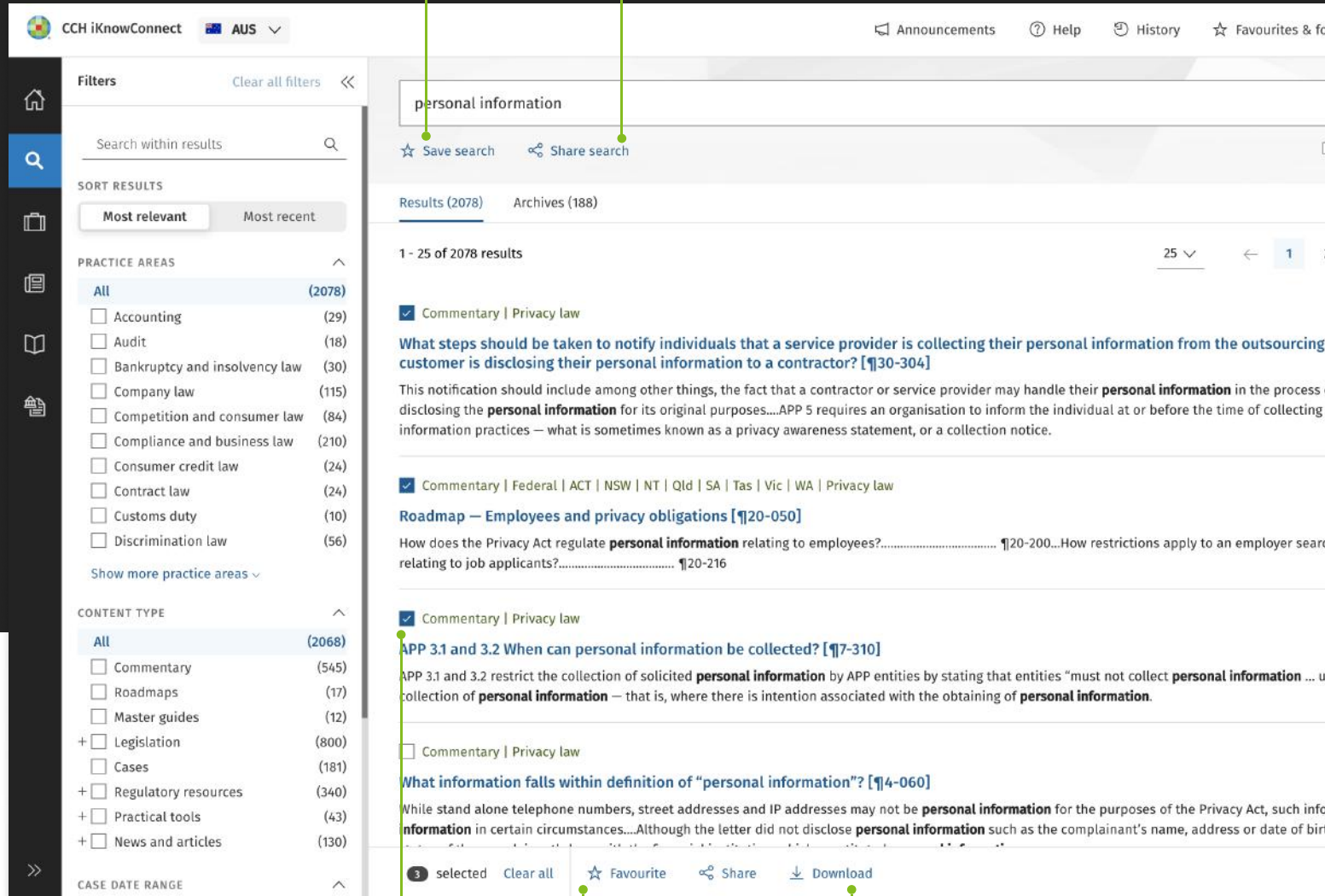
Your search keywords will be highlighted in the search snippet



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 displays the CCH iKnowConnect interface. On the left, there is a sidebar with filters, including 'PRACTICE AREAS' and 'CONTENT TYPE'. The main search bar contains the query 'personal information'. Below the search bar, there are buttons for 'Save search' and 'Share search'. The search results are displayed in a list format, showing various documents related to 'personal information'. At the bottom of the results list, there are buttons for '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

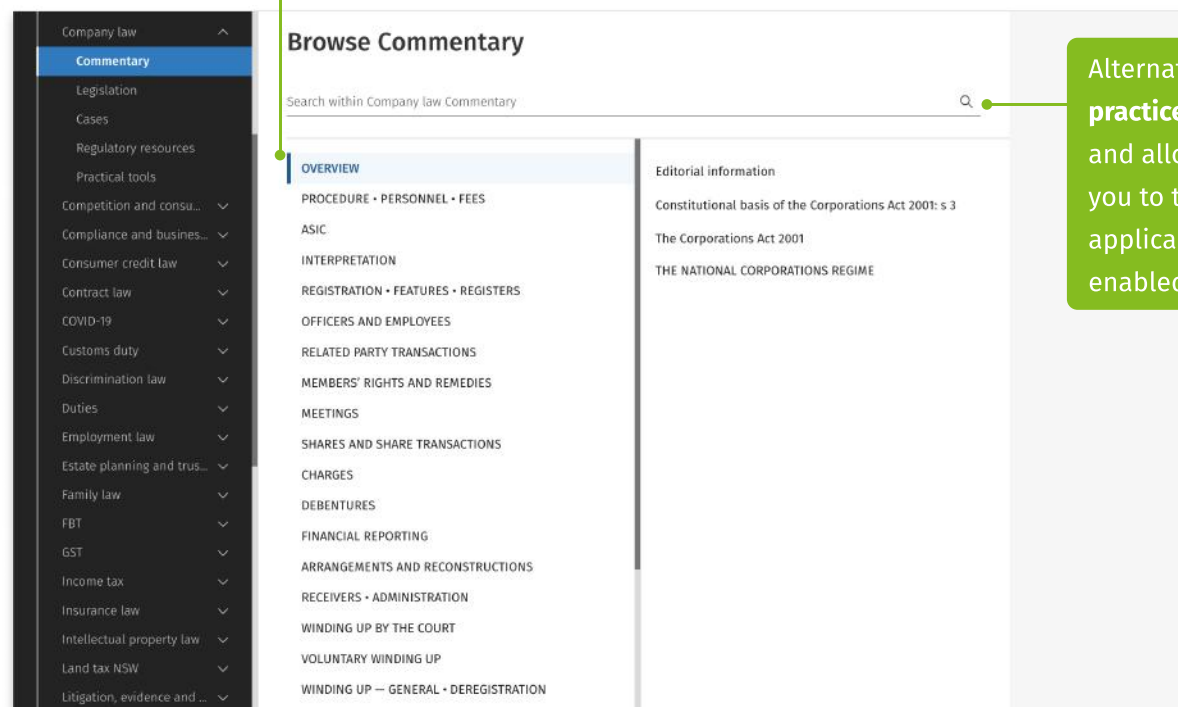
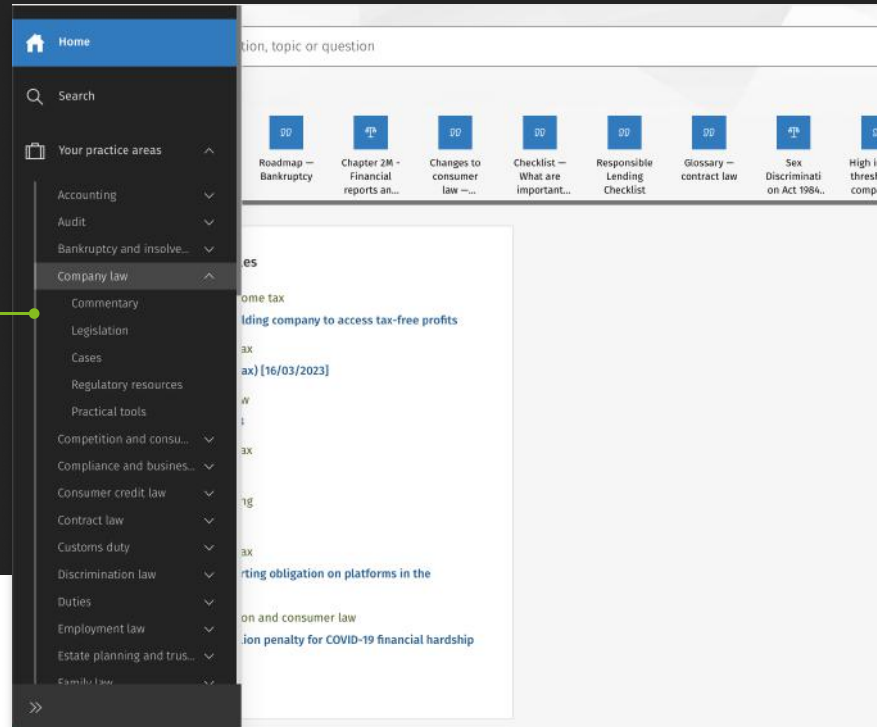
s, sec, or Section	Use s, sec or section to jump directly to a section of the Act
court AND appeals AND ...	Use AND to find results containing both court and appeals and...
“ court appeals ”	Use “ ” to find results containing the exact words or phrases
misleading NOT deceptive	Use NOT to exclude results that match that keyword
misleading OR deceptive	Use OR to combine searches. Results match every keyword separately
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



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

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 REPAYED

PROPERTY AVAILABLE OR RECOVERABLE BY THE TRUSTEE

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

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 updated this document

Navigate quickly to **previous and next documents in the browse tree** by using these floating buttons

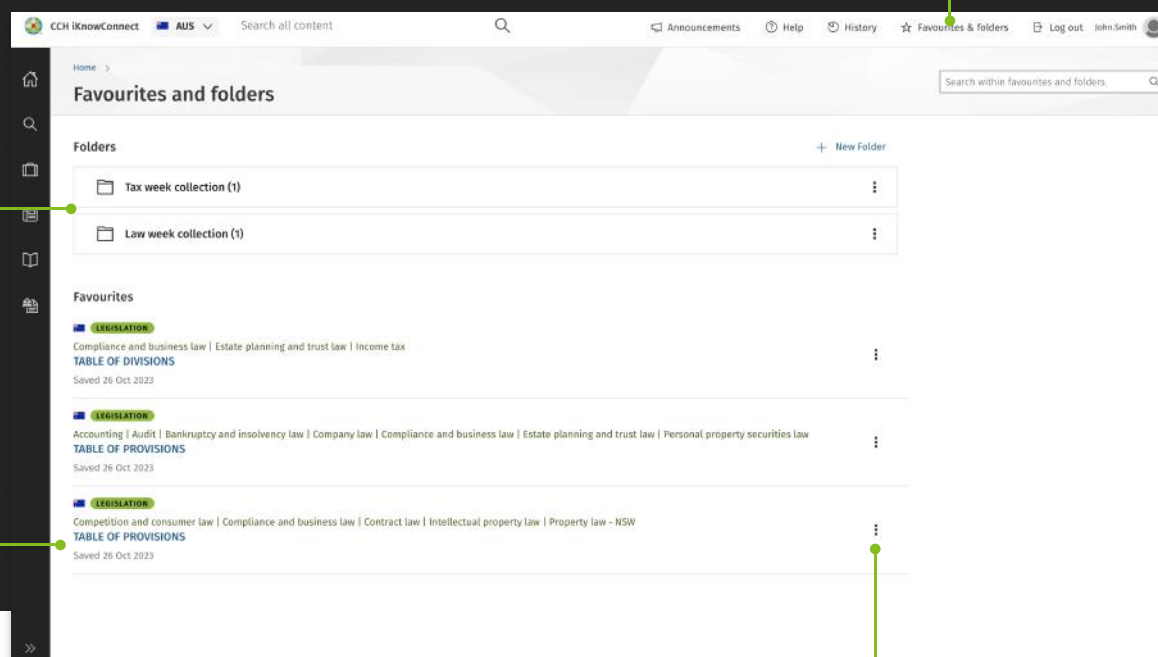
Favourites and folders

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

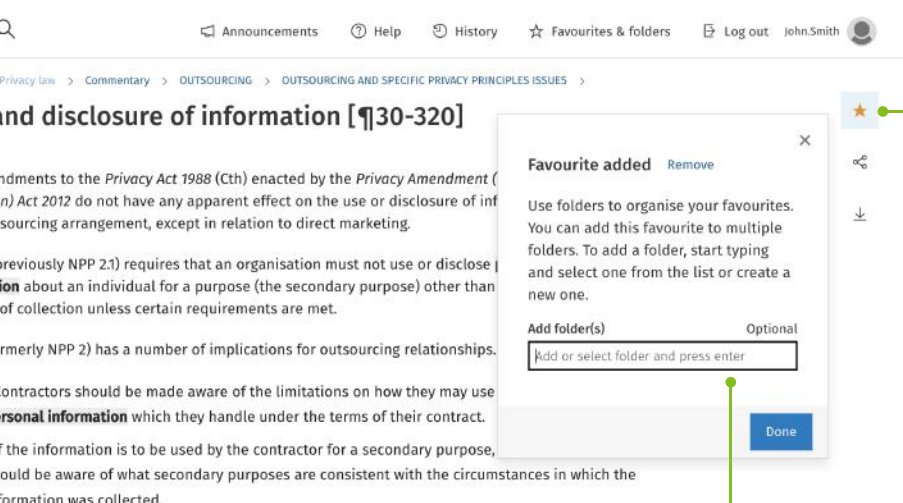
Folders are displayed in the first section, with a number in brackets showing the number of items saved to that folder

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

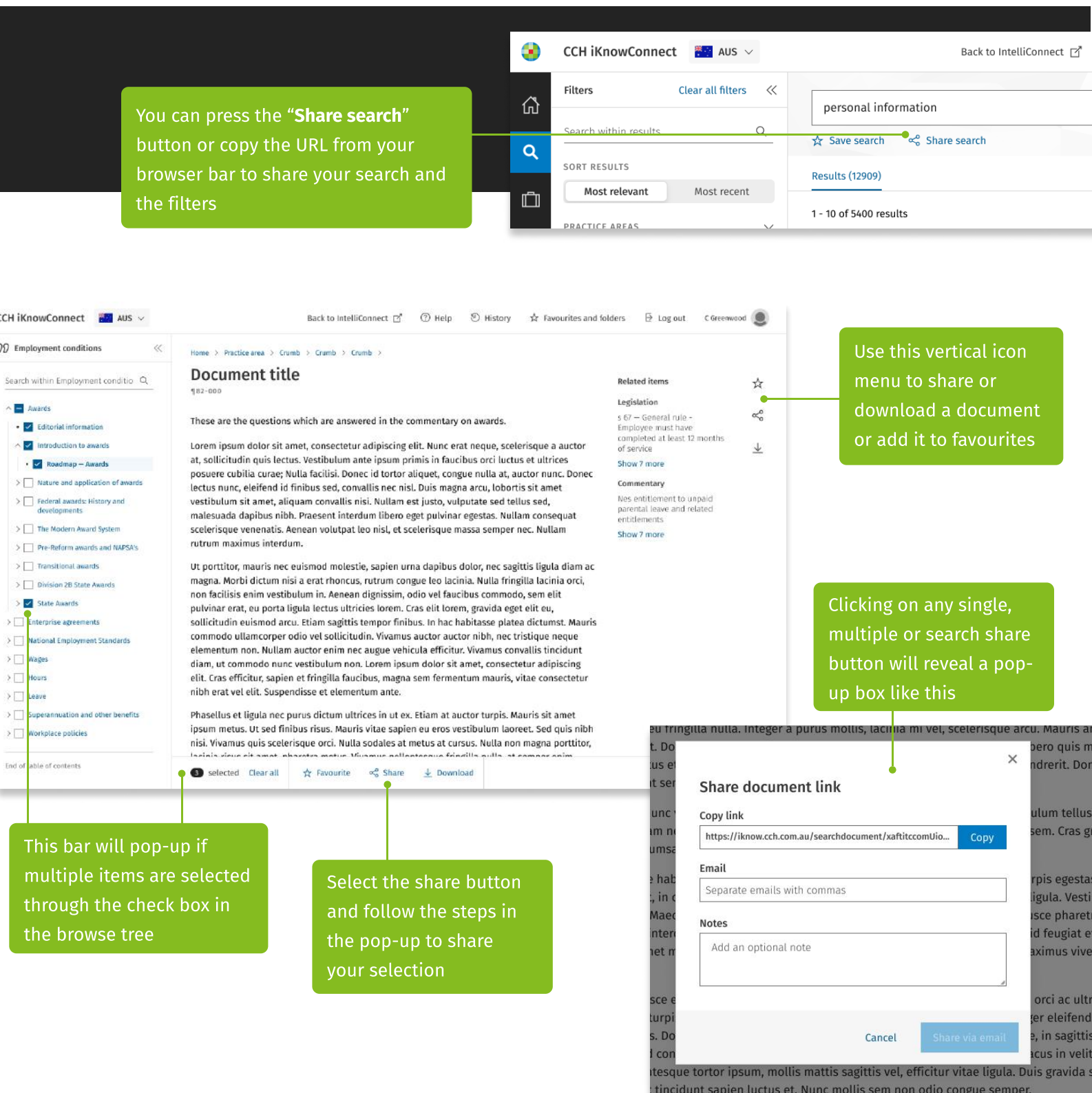


Press the star icon on the far right side of the page to add a document to your favourites

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 to share or download a document or add it to favourites

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 and follow the steps in the pop-up to share your selection

Share document link

Copy link
<https://iknow.cch.com.au/searchdocument/xafitccomUio...> Copy

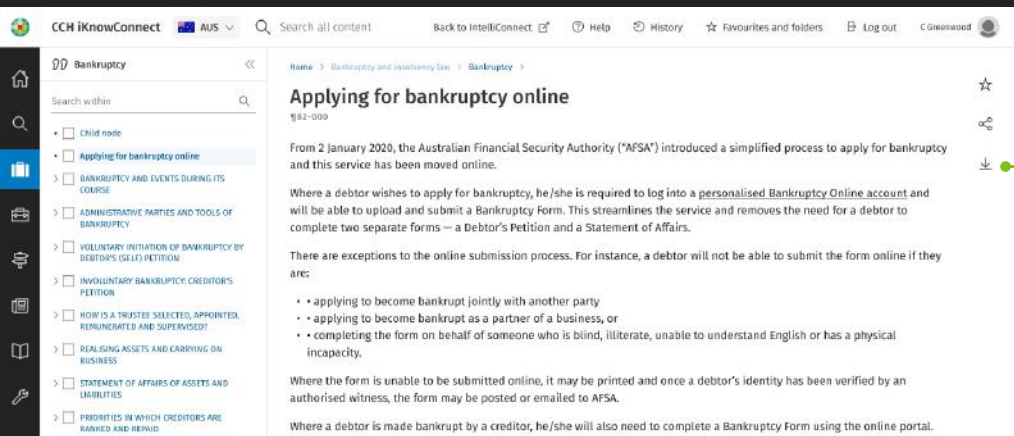
Email
 Separate emails with commas

Notes
 Add an optional note

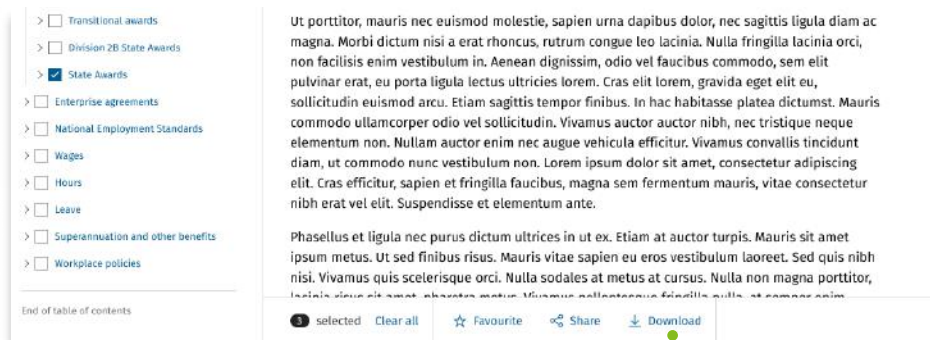
Cancel Share via email

Downloading

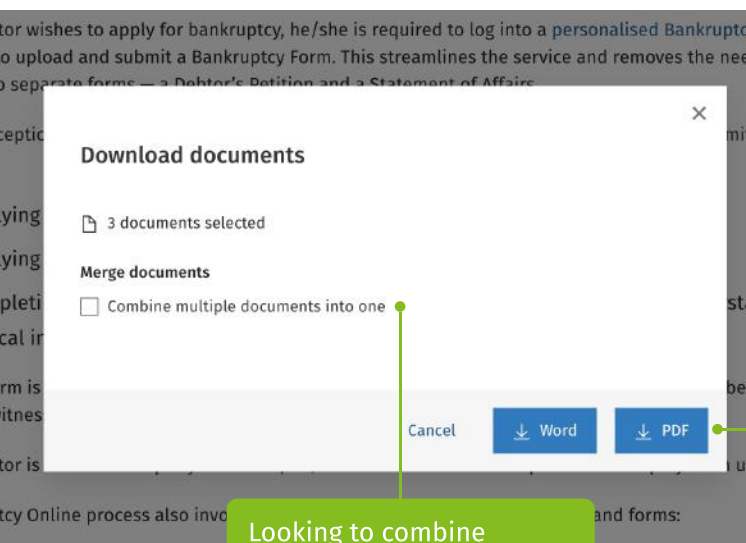
With CCH iKnowConnect you can also download anything for offline and/or print use. Follow the guide to make the most of the download feature



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



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

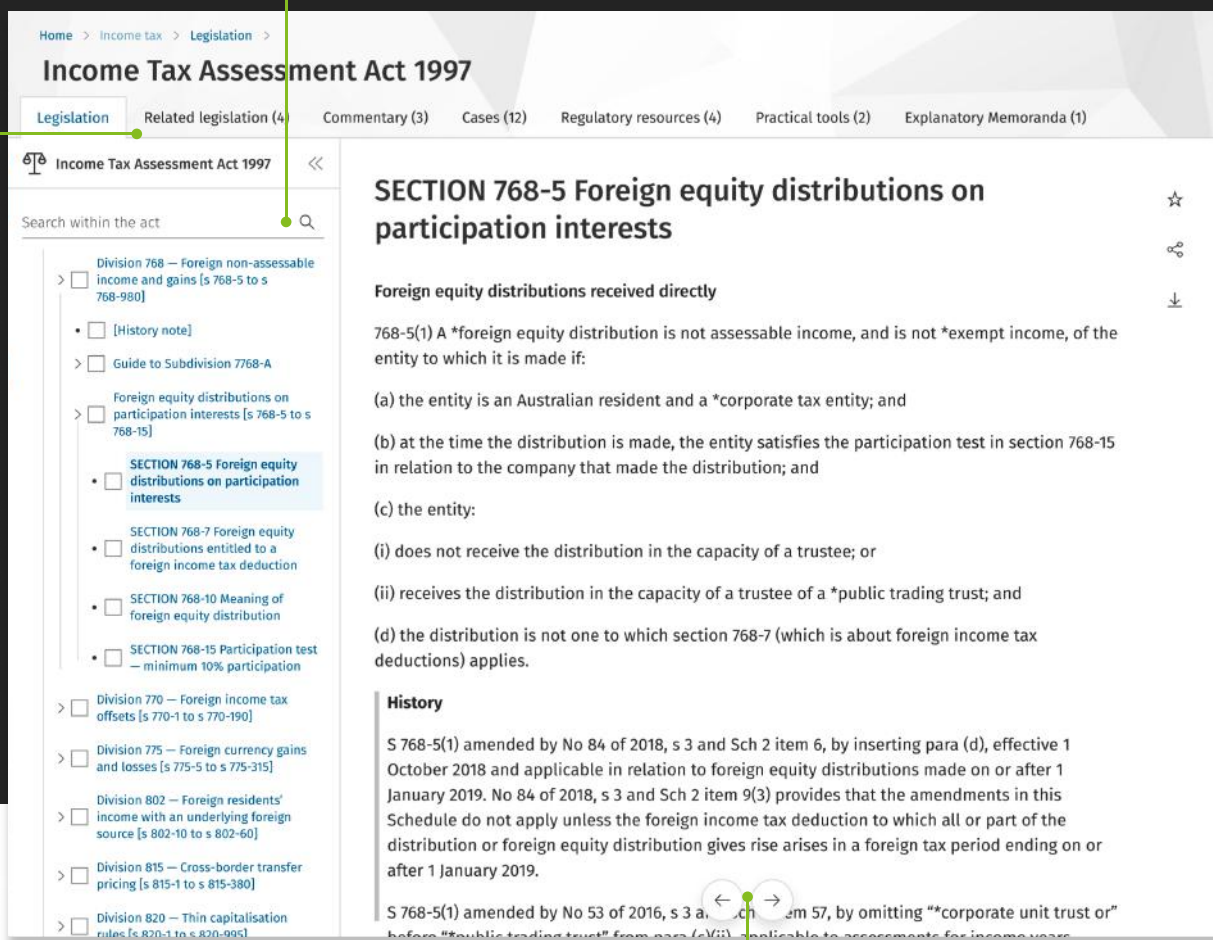
Looking to combine multiple documents into one? You can opt to merge your documents

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



Home > Income tax > Legislation >

Income Tax Assessment Act 1997

Legislation | Related legislation (4) | Commentary (3) | Cases (12) | Regulatory resources (4) | Practical tools (2) | Explanatory Memoranda (1)

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 768-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]
- Division 802 — Foreign residents' income with an underlying foreign source [s 802-10 to s 802-60]
- Division 815 — Cross-border transfer pricing [s 815-1 to s 815-380]
- Division 820 — Thin capitalisation rules [s 820-1 to s 820-995]

SECTION 768-5 Foreign equity distributions on participation interests

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.

S 768-5(1) amended by No 53 of 2016, s 3 and Sch 2 item 57, by omitting "corporate unit trust or" before "public trading trust" from para (c)(ii), applicable to assessments for income years

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

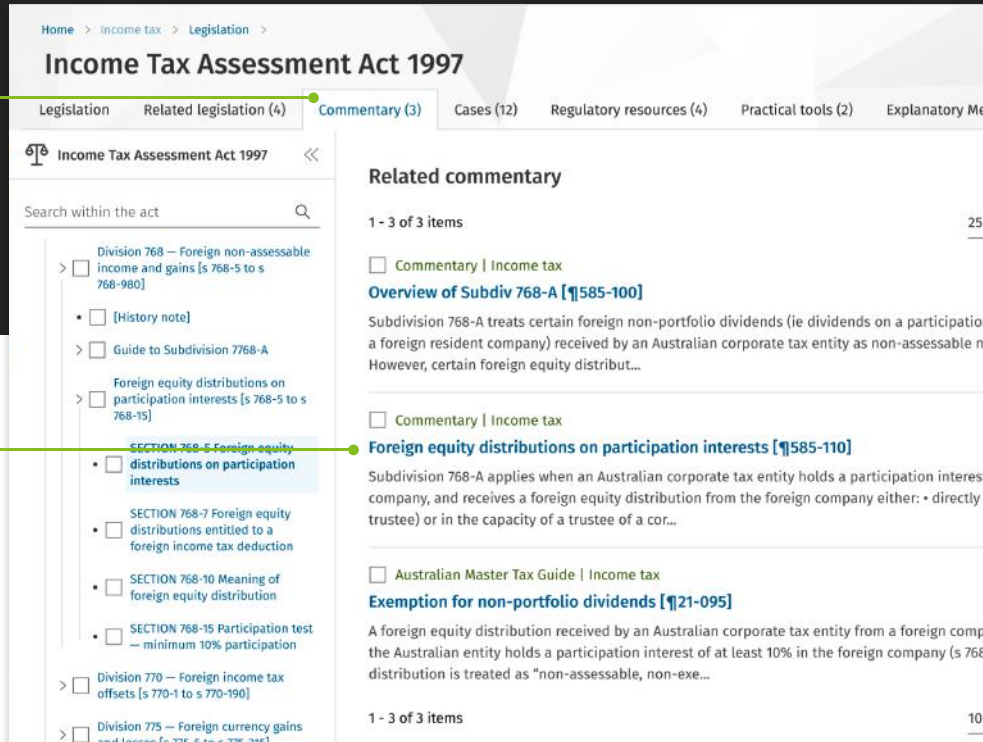
Favourite, share or download from the preview panel

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 Material

Search within the act

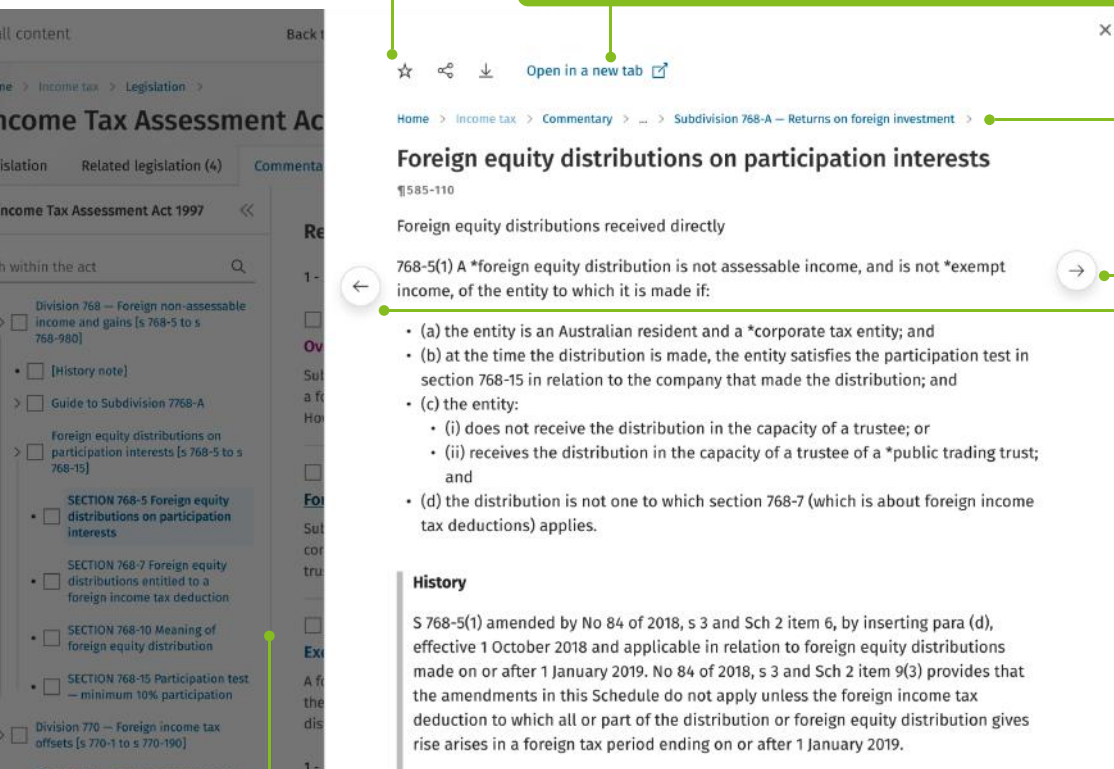
- Division 768 — Foreign non-assessable income and gains [s 768-5 to s 768-980]
 - [History note]
 - Guide to Subdivision 768-A
 - Foreign equity distributions on participation interests [s 768-5 to s 768-15]
 - SECTION 768-5 Foreign equity distributions on participation interests**
 - SECTION 768-7 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 775-215]

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 a foreign resident company) received by an Australian corporate tax entity as non-assessable income. However, certain foreign equity distributions...
- 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 shareholder or trustee) or in the capacity of a trustee of a corporation...
- 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, where the Australian entity holds a participation interest of at least 10% in the foreign company (s 768-15), is treated as "non-assessable, non-exempt" income...

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

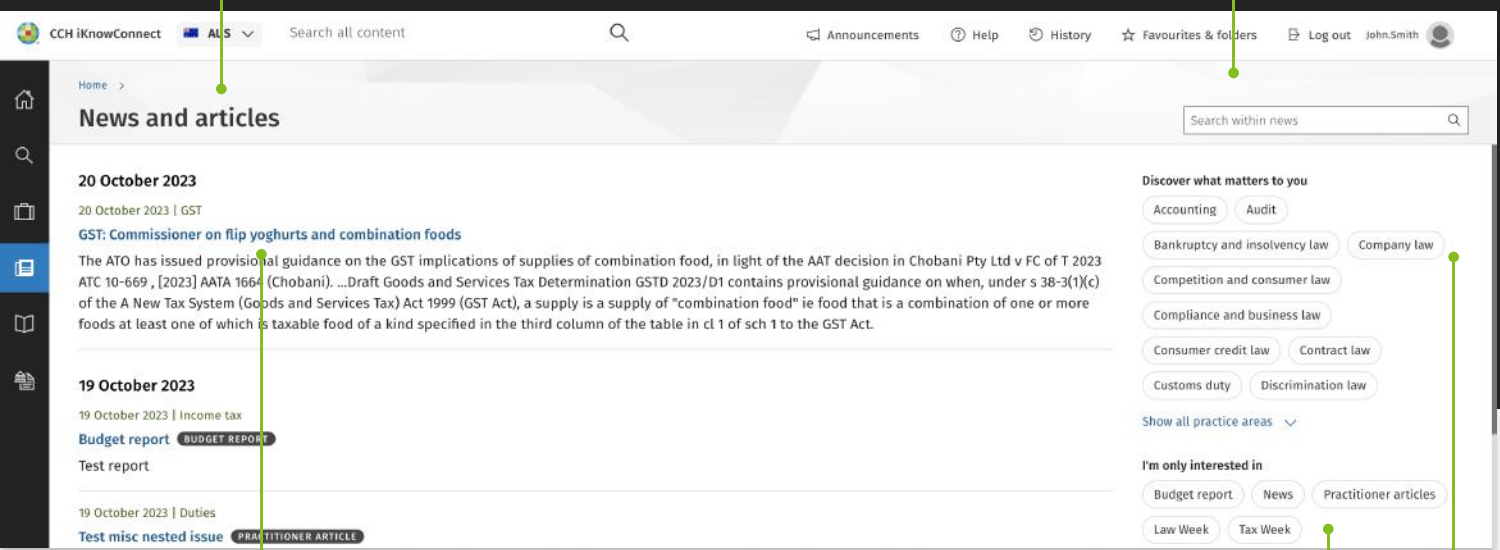
S 768-5(1) amended by No 84 of 2018, s 3 and Sch 2 item 6, by inserting para (d), effective 1 October 2018 and applicable in relation to foreign equity distributions made on or after 1 January 2019. No 84 of 2018, s 3 and Sch 2 item 9(3) provides that the amendments in this Schedule do not apply unless 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

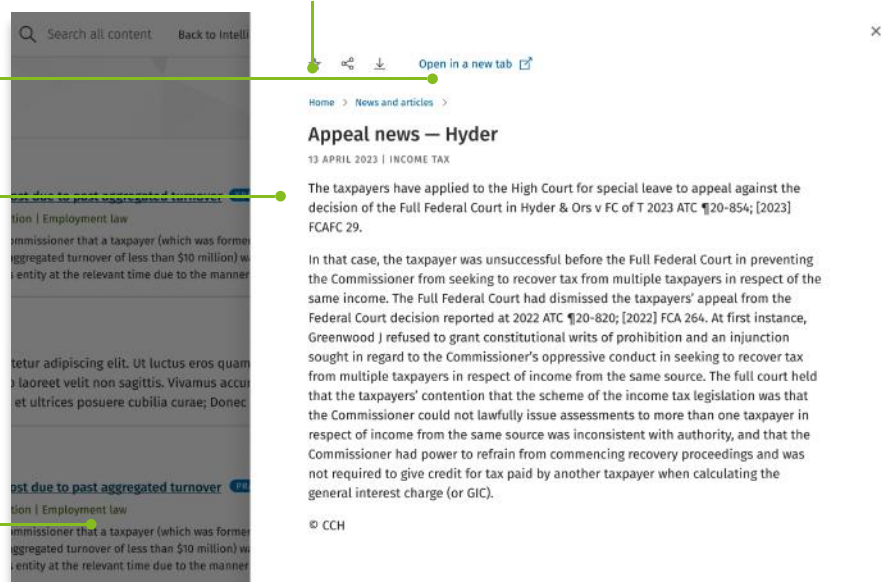


Use these filter tags to refine your list of news items. You can filter by practice area or news type.

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



Transitioning from CCH IntelliConnect

A practice area approach

CCH iKnowConnect manages content in practice areas, whereas the subscriptions were title based in IntelliConnect. This change was made to improve your experience in the following ways:

Clarity and Precision: Practice areas provide a more precise and specific categorisation of legal and tax topics, making information easier and quicker to find and avoiding the ambiguity in titles that can make it difficult for users to find relevant information.

User-focused: Practice areas are based on the user's needs and interest rather than on legal terminology, making them more user-focused and giving non-legal professionals an easier platform to navigate in finding relevant information.

Better Search Results: By using practice areas instead of titles, the platform can provide more accurate and relevant search results. This is because practice areas can help the platform's algorithms to better understand the user's search queries and provide more tailored search results.

Consistency: Practice areas can provide a more consistent categorisation of legal topics across the platform, which can help reduce confusion and make it easier for users to find the information they need. We mapped the titles to each practice area below for easy reference.

Click [here](#) to find the "Title to practice area mapping guide"

If you have any questions or feedback, please do not hesitate to reach out to us!