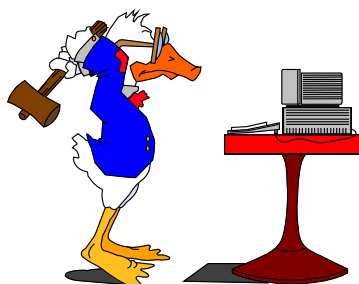


PARLIAMENTARY COUNSEL



Word Note (No. 22) Tables of contents in Bills

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Introduction

- 1 OPC has a particular format for the Tables of Contents in Bills. There are macros that deal with Tables of Contents.
- 2 In addition, styles have been developed for decentralised Tables of Contents—that is, Tables of Contents appearing throughout a Bill.
- 3 If you have any questions about these macros please see one of the IT Staff.

Standard table of contents

- 4 There are 2 macros that insert a standard table of contents in Bills.
- 5 The first is the ToC (Table of Contents) macro that inserts a standard OPC table of contents in a Bill. This macro can be accessed by pressing the ToC button on the toolbar or by selecting ToC from the TOC submenu of the OPC Macros menu.
- 6 The ToC macro can be run with the cursor anywhere in the Bill and it will automatically update any existing table of contents.

7 The second table of contents macro is called “Bill ToC with Item Headings”. It inserts a table of contents that also includes all item headings. In a finalised amending Bill only the amending Act titles appear under each Schedule listed in the table of contents. However it is useful to have the Item headings included in the table of contents during the drafting process.

8 The Bill ToC with Item Headings macro can be run by selecting “Bill ToC with Item Headings” from the TOC submenu of the OPC Macros menu.

9 A standard table of contents should be inserted before sending a Bill to Editorial or LAP. A standard table of contents is inserted and updated automatically by the Finaliser macro when the Bill is prepared for sending to Canprint.

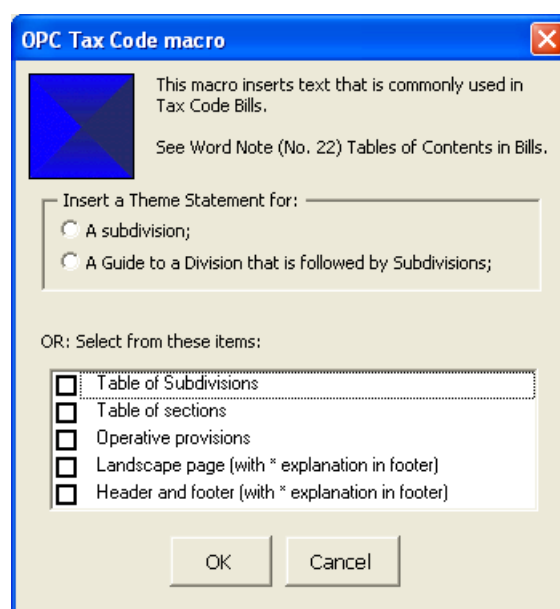
Decentralised table of contents

10 Some Bills utilise decentralised tables of contents. The Decentralised table of contents macro is based on Drafting Direction 1.8—Special rules for Tax Code drafting.

11 For the Decentralised Table of Contents macro to work, you must first insert the Table of Subdivisions and Table of Sections headings in the correct places in the Bill. Both of these headings should be formatted with the TofSects(Heading) style.

12 The Tax Code macro was developed to simplify the process of inserting these headings as well as guide and theme statements that are commonly used in Tax Bills. Guide and theme statements should be in ActHead 4,sd style.

13 To run the Tax Code macro, use the shortcut Alt+K (K for “contents”) or, alternatively, you will find the Tax Code macro under the OPC Macros menu, Tax Code submenu.



14 Attachment A shows examples of the introductory information, including the styles, used in Tax Code Bills. For more information on Tax code drafting, see Drafting Direction 1.8—Special rules for Tax Code drafting.

Styles used in decentralised tables of contents

15 The following 4 styles are used for decentralised table of contents in Bills:

- (a) TofSects(Heading)—Table of Subdivisions and Table of sections headings;
- (b) TofSects(Subdiv)—list of Division or Subdivision headings;
- (c) TofSects(GroupHeading)—Operative provisions or title to a group of sections;
- (d) TofSects(Section)—list of section headings in the table.

16 Both of the headings for the decentralised table of contents (Table of Subdivisions and Table of sections) use the TofSects(heading) style. One of these headings must be inserted before running the decentralised ToC macro.

17 Each entry in the decentralised table of contents will be formatted with one of the other 3 styles automatically by the Decentralised ToC macro.

Checks performed by the Decentralised Table of Contents macro

18 Before it runs, the Decentralised Table of Contents macro performs the following checks:

- (a) that Divisions that contain Subdivisions have a Table of Subdivisions (if the Table of Subdivisions is missing, the macro will offer to put one in for you in the correct place);
- (b) that the Table of Subdivisions is preceded by a Division heading;
- (c) that the Table of sections is preceded by a Subdivision, Guide or theme statement;
- (d) that Subdivision headings are followed by:
 - (i) Table of sections, or
 - (ii) Guide to the Subdivision.

19 The macro also checks that bullets (inserted with the Alt+B macro) in a box are not in boxlist,bl style.

Creating a decentralised table of contents

20 Before running the macro, ensure that you must have inserted the Table of Divisions or Table of sections heading. You should also run the Checker macro with the Editorial checklist to check the Bill for any errors.

21 To insert the decentralised tables of contents run the Decentralised Table of Contents macro from the Tax Code Bills submenu of the OPC Macros menu.

22 The macro first deletes the contents of any existing Table of sections and Table of Subdivisions. It then generates the contents for each Table of sections and Table of Subdivisions heading as follows:

- (a) the Table of Subdivisions includes all Subdivision headings (in ActHead 4,sd style with the word 'Subdivision' as the first word or with the words 'Guide to Division'), until the next:
 - (i) Division heading (in ActHead 3,d style);
 - (ii) Table of Subdivisions heading (in TofSects(Heading) style);
 - (iii) Item heading (in ItemHead,ih style);
- (b) the Table of sections lists every section heading (ActHead 5,s style) and group heading (TofSects(GroupHeading) style), until the next:
 - (i) Division heading (in ActHead 3,d style);
 - (ii) Subdivision heading (in ActHead 4,sd style with the word 'Subdivision' as the first word);
 - (iii) Table of sections heading (in TofSects(Heading) style);
 - (iv) Item heading (in ItemHead,ih style).``

23 When the macro finishes, it displays a message box with the number of decentralised Tables of Contents that were updated.

Andrew Newbery
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Document History		
Release number	Release date	Document number
1.0	04 May 2006	s06qx287.v01.doc
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4.0	09 June 2006	s06qx287.v06.doc
5.0	29 June 2006	s06qx287.v07.doc
6.0	21 December 2007	s06qx287.v08.doc
7.0	07 January 2008	s06qx287.v09.doc

Attachment A—Examples of decentralised tables of contents

Example 1

Division 197—Tainted share capital accounts

Table of Subdivisions

- >Guide to Division 197
- 197-A >What transfers into a company's share capital account does this Division apply to?
- 197-B >Consequence of transfer: franking debit arises

Guide to Division 197

197-1·What this Division is about

This Division:

- >(a) >applies to certain amounts transferred to a company's share capital account (see Subdivision 197-A); and
- >(b) >provides for a franking debit to arise if such an amount is transferred to the share capital account (see Subdivision 197-B).

Subdivision 197-A—What transfers into a company's share capital account does this Division apply to?

Table of sections

- 197-10 >Exclusion for amounts that could be identified as share capital

197-10·Exclusion for amounts that could be identified as share capital

- > >This Division does not apply to the transferred amount if it could, at all times before the transfer, be identified in the books of the company as an amount of share capital.

Subdivision 197-B—Consequence of transfer: franking debit arises

Example 2

**Subdivision 30-DA—Donations to political parties and independent candidates
and members**

Guide to Subdivision 30-DA

@30-241—What this Subdivision is about

Generally, you can deduct certain contributions to political parties and gifts to independent candidates and members.

Contributions and gifts must be at least \$2 and there is a limit on the total amount that you can deduct. Companies cannot deduct contributions under this Subdivision.

Table of sections

Operative provisions

- 30-242 >Deduction for political contributions and gifts
- 30-243 >Amount of the deduction
- 30-244 >When an individual is an independent candidate

Example 3

Table of sections¶{TofSects(Heading)}

General exception¶{TofSects(GroupHeading)}

18-5 >No credit for refunded amount¶{TofSects(Section)}

Entitlement to credits: income tax liability¶{TofSects(GroupHeading)}

18-10 >Application of sections 18-15, 18-20 and 18-25¶{TofSects(Section)}

18-15 >Tax credit for recipient of withholding payments¶{TofSects(Section)}

18-20 >Tax credit where recipient is a partnership¶{TofSects(Section)}

18-25 >Tax credit where recipient is a trust¶{TofSects(Section)}

Entitlement to credits: dividend, interest or royalty ¶{TofSects(GroupHeading)}

18-30 >Credit: dividend, interest or royalty¶{TofSects(Section)}

18-35 >Credit: penalty under section 16-30 or 16-40 or related general interest charge¶{TofSects(Section)}

18-40 >Credit: liability under section 16-200¶{TofSects(Section)}