CHECKPOINT DESKTOP GUIDE

1. ACCESS

Use the links below to retrieve your username or password, or follow the prompts on the Checkpoint login page.

[Retrieve username](#)

[Retrieve password](#)

Menu Toolbar - Access extra features

Main Screen - Displays pages based on your selection

Navigation Toolbar - Select to access your content services

2. SEARCH

From the **Research** page, select a search template.

Click on Hints icon for search help

BASIC SEARCH TEMPLATE

Recommended for users running a general search using keywords and across all content or the areas you choose.

Select from one of two search types:

TERMS & CONNECTORS

Enter the exact terms to search. Option to use connectors/expanders to define relationship between terms.

NATURAL LANGUAGE

Enter terms, a phrase, or a question to retrieve up to 100 results matching keywords entered. Results include alternative words e.g. calculate and calculating.

OTHER SEARCH TEMPLATES

Select from the list of search templates to search for specific content. Recommended for users with specific search criteria such as a Legislative provision, Case or Ruling citation.

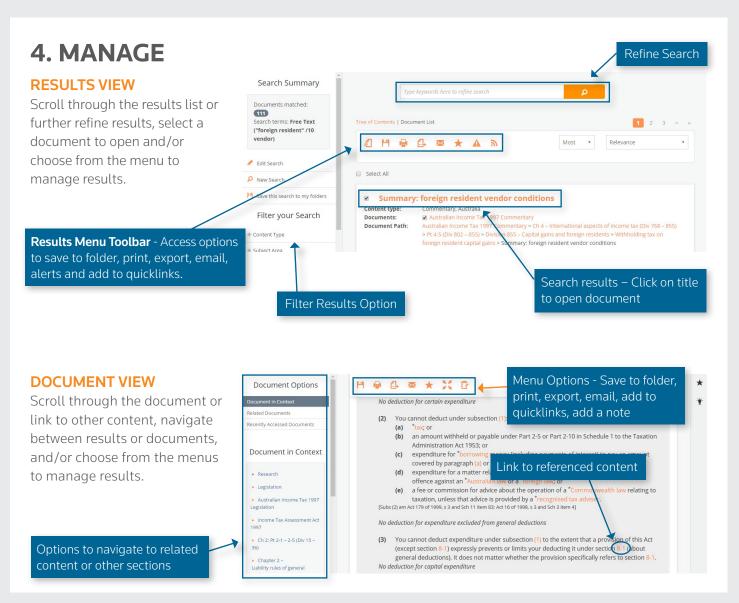Example of searching for provision number

CHECKPOINT DESKTOP GUIDE

3. BROWSE

Drill down within products to locate documents. This method is recommended for users with an understanding of their titles or topic.

Click on the star to create a Quicklink

Click on the + to expand menu

Tick the checkbox to refine your search to only this section

Commentary
Legislation
Australian Income Tax 1936 and Other Legislation
Australian Income Tax 1997 Legislation
Currency
Income Tax Assessment Act 1997
Tables
Table of Provisions
Table of Amending Legislation
Ch 1: Pt 1-1 – 1-4 (Div 1 – 13)

Click on the title to open the document

4. MANAGE

Refine Search

RESULTS VIEW

Scroll through the results list or further refine results, select a document to open and/or choose from the menu to manage results.

Results Menu Toolbar - Access options to save to folder, print, export, email, alerts and add to quicklinks.

Filter Results Option

Search Summary

Documents matched:
111
Search terms: **Free Text** ("foreign resident" /10 vendor)

Edit Search
New Search
Save this search to my folders

Filter your Search
+ Content Type
+ Subject Area

Type keywords here to refine search

Tree of Contents | Document List

1 2 3 > »

Most ▾   Relevance ▾

Select All

☑ **Summary: foreign resident vendor conditions**
Content type: Commentary, Australia
Documents: ☑ Australian Income Tax 1997 Commentary
Document Path: Australian Income Tax 1997 Commentary > Ch 4 – International aspects of income tax (Div 768 – 855) > Pt 4-5 (Div 802 – 855) > Division 855 – Capital gains and foreign residents > Withholding tax on foreign resident capital gains > Summary: foreign resident vendor conditions

Search results – Click on title to open document

DOCUMENT VIEW

Scroll through the document or link to other content, navigate between results or documents, and/or choose from the menus to manage results.

Document Options

Document in Context
Related Documents
Recently Accessed Documents

Document in Context

▸ Research
▸ Legislation
▸ Australian Income Tax 1997 Legislation
▸ Income Tax Assessment Act 1997
▸ Ch 2: Pt 2-1 – 2-5 (Div 15 – 36)
▸ Chapter 2 – Liability rules of general

Options to navigate to related content or other sections

No deduction for certain expenditure

(2)   You cannot deduct under subsection (1):
  (a)   *tax; or
  (b)   an amount withheld or payable under Part 2-5 or Part 2-10 in Schedule 1 to the Taxation Administration Act 1953; or
  (c)   expenditure for *borrowing money (including payments of interest) to pay an amount covered by paragraph (a) or
  (d)   expenditure for a matter relating to *Australian law or a *foreign law; or
  (e)   a fee or commission for advice about the operation of a *Commonwealth law relating to taxation, unless that advice is provided by a *recognised tax adviser.
[Subs (2) am Act 179 of 1999, s 3 and Sch 11 item 83; Act 16 of 1998, s 3 and Sch 3 item 4]

No deduction for expenditure excluded from general deductions

(3)   You cannot deduct expenditure under subsection (1) to the extent that a provision of this Act (except section 8-1) expressly prevents or limits your deducting it under section 8-1 (about general deductions). It does not matter whether the provision specifically refers to section 8-1.
No deduction for capital expenditure

Menu Options - Save to folder, print, export, email, add to quicklinks, add a note

Link to referenced content