

ITA

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The provisions of the *Income Tax Act* are reproduced in the following tabs along with annotations to help the reader understand the legislation.

First, each section is broken down into its constituent subsection(s), paragraph(s), subparagraph(s), clause(s), sub-clause(s), and so forth. Annotations are provided for each constituent part.

Each constituent part is colour coded to identify its operative elements. See [Understanding Provisions](#). Then, for each constituent part, where available, the following additional materials are provided (with web links where possible):

1. **Policy & Principles** - usually provided only for each Part, Division, subdivision, and section;
2. **Related Provisions** - in the *Income Tax Act* and the *Income Tax Regulations*;
3. **Definitions** - in the *Income Tax Act*, and other relevant federal acts;
4. **Government Documents** - related to the interpretation, application, or administration of the provision
5. **Notes** - on what the provision does in operation