

Cross References

The ITA attempts to link its complex structure together - and therethrough save words - by cross referencing different provisions. A cross-reference may either by to a provision within the same section, or may be to a provision in a different section.

These cross-references can make it challenging to understand exactly what a provision says. This is especially so when a provision refers to another provision that has a limited application, and the first provision is found in a portion of the ITA that would normally not have the second provision apply.

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