



CR 2004/129W - Income tax: exempt foreign employment income: section 23AG: Australian Federal Police personnel on long term, non-diplomatic posting to Solomon Islands under the auspices of the Regional Assistance Mission to Solomon Islands

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 November 2006*



Notice of Withdrawal

Class Ruling

Income tax: exempt foreign employment income: section 23AG: Australian Federal Police personnel on long term, non-diplomatic posting to Solomon Islands under the auspices of the Regional Assistance Mission to Solomon Islands

Class Ruling CR 2004/129 is withdrawn with effect from today.

1. CR 2004/129 was originally published by the Commissioner on 24 November 2004 setting out the Tax Office's view on the application of section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936) in relation to the issue identified above.
2. CR 2004/129 is being replaced by CR 2006/109 to clarify the tax implications of transfer allowances received. These allowances are not exempt under section 23AG of the ITAA 1936.

Commissioner of Taxation

1 November 2006

ATO references

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ATOlaw topic: Income Tax ~~ Exempt income ~~ employment income - foreign sourced