

TR 2019/D1W - Income tax: income of international organisations and persons connected with them that is exempt from income tax



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Notice of Withdrawal

Taxation Ruling

Income tax: income of international organisations and persons connected with them that is exempt from income tax

Draft Taxation Ruling TR 2019/D1 is withdrawn with effect from today.

1. TR 2019/D1, which issued on 27 March 2019, considered the income of international organisations and persons connected with them that is exempt income. The income is made exempt by section 6-20 of the *Income Tax Assessment Act 1997* because of the application of the *International Organisations (Privileges and Immunities) Act 1963* (IOPI Act).

2. TR 2019/D1 updated the ATO view expressed in Taxation Ruling TR 92/14 *Income tax: taxation privileges and immunities of prescribed International Organisations and their staff* and Taxation Determination TD 92/153 *Income tax: who is a 'person who holds an office' as specified in various regulations made under the International Organisations (Privileges and Immunities) Act 1963?* (both withdrawn on 29 March 2019, the date of issue of TR 2019/D1) to incorporate the decisions of the High Court in *Macoun v Commissioner of Taxation* [2015] HCA 44 and *Commissioner of Taxation v Jayasinghe* [2017] HCA 26.

3. The Commissioner's view as first outlined in TR 2019/D1, to the extent it continues to apply, has been incorporated into draft Taxation Ruling TR 2024/D2 *Income tax: exempt income of international organisations and persons connected with them*, which issued today. TR 2024/D2 expands the Commissioner's view in TR 2019/D1. It has been issued in draft form to allow for further community consultation and comment.

Commissioner of Taxation
22 May 2024

ATO references

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