IT 2577W - Notice of Withdrawal - Income tax: Japan Exchange and Teaching Program

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Australian Government



Australian Taxation Office

Taxation Ruling (old series) IT 2577 Page 1 of 1

Notice of Withdrawal

Taxation Ruling

Income tax: Japan Exchange and Teaching Program

Taxation Ruling IT 2577 is withdrawn with effect from today.

1. Taxation Ruling IT 2577 deals with the application of the Australia/Japan Double Tax Agreement to participants in the Japan Exchange and Teaching Program. It also deals with the application of section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936) to those participants.

2. The Ruling is being withdrawn as section 23AG of the ITAA 1936 has been amended since the Ruling was issued and certain statements in the Ruling are no longer current. In view of the revision of the current tax treaty with Japan,¹ it is not proposed to issue a replacement ruling.

Commissioner of Taxation 26 September 2007

ATO references	
NO: ISSN: ATOlaw topic:	2006/20258 0813-3662 Income Tax ~~ Assessable income ~~ employment income - foreign sourced Income Tax ~~ Exempt income ~~ employment income - foreign sourced

¹ See Treasurer's Press Release No. 124 November 2006.