


TR 92/14A - Addendum - Income tax: taxation privileges and immunities of prescribed International Organisations and their staff

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Addendum

Income tax: taxation privileges and immunities of prescribed International Organisations and their staff

*This document is not a public ruling for the purpose of Part IVAAA of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. However, it is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Ruling is legally or administratively binding.*

This Addendum amends Taxation Ruling TR 92/14 as follows;

Attachment

Omit the attachment at Paragraph 22; substitute:

Regulations prescribed under the IO (P+I) Act 1963

| <u>Organisation/Regulation</u> | <u>Statutory Rules</u> | |
|---|-------------------------------|-----------|
| | Year | No |
| Asia-Pacific Telecommunity | 1981 | 6 |
| Asian and Pacific Council | 1968 | 85 |
| Asian and Pacific Development Centre | 1983 | 132 |
| Asian Development Bank | 1986 | 70 |
| | 1983 | 133 |
| | 1972 | 181 |
| | 1969 | 50 |
| | 1967 | 175 |
| Association of Iron Ore Exporting Countries | 1982 | 150 |
| Association of Tin Producing Countries | 1997 | 258 |
| (* repealed by S.R. 1997 No. 258) | 1984 | 85 * |
| Australia-Indonesia Zone of Cooperation | 1991 | 444 |
| | 1990 | 228 |

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|--|--|--|----------------------------|
| Bank for International Settlements | 1989 | 284 | |
| CAB International | 1990 | 26 | |
| Commission for the Conservation of Antarctic Marine Living Resources (* repealed by S.R. 1985 No. 327) | 1997 1985 1984 1983 1983 1982 1981 | 394 327 216 145 22 111 261 | * * |
| Commission for the Conservation of Southern Bluefin Tuna | 1997 1996 | 352 40 | |
| Common Fund for Commodities (* repealed by S.R. 1997 No. 259) | 1997 1985 | 259 20 | * |
| Commonwealth Secretariat (* repealed by S.R. 1972 No. 175) | 1986 1982 1972 1971 | 71 136 175 7 | * |
| Cultural and Social Centre for the Asian and Pacific region | 1969 | 104 | |
| Customs Cooperation Council | 1979 | 72 | |
| Economic Commission for Asia and the Far East | 1968 | 54 | |
| Energy Charter Conference | 1997 | 329 | |
| European Bank for Reconstruction and Development | 1992 | 110 | |
| European Economic Community | 1986 | 184 | |
| European Launcher Development Organisation (* repealed by S.R.1978 No.215) | 1978 1968 | 215 158 | * |
| INTELSAT | 1984 | 283 | |
| International Atomic Energy Agency | 1986 1986 1971 | 72 68 30 | |

| | | | |
|---|----------------------|-------------------|--------|
| International Bauxite Association (* repealed by S.R. 1997 No.260) | 1997 1976 | 260 251 | * |
| International Centre for Living Aquatic Resources Management | 1998 | 251 | |
| International Centre for Settlement of Investment Disputes | 1991 | 42 | |
| International Cocoa Organisation (* repealed by S.R. 1991 No. 260) | 1991 1973 | 260 198 | * |
| International Coffee Organisation (* repealed by S.R. 1991 No. 259) | 1991 1978 | 259 214 | * |
| International Court of Justice | 1986 1967 | 73 80 | |
| International Exhibitions Bureau | 1989 1986 1973 | 339 239 174 | |
| International Hydrographic Organisation | 1997 | 330 | |
| International Institute for Democracy and Electoral Assistance (* repealed by S.R.No. 1997 No. 331) | 1997 1996 | 331 197 | * |
| International Jute Organisation (* repealed by S.R. 1997 No. 261) | 1997 1984 | 261 52 | * |
| International Lead and Zinc Study Group | 1982 | 151 | |
| International Maritime Satellite Organisation | 1982 | 210 | |
| International Organisations (Declaration) (Repeal) (* repealed by S.R. 1986 No. 65) | 1986 1982 1981 | 65 154 325 | * * |
| International Organisations (Privileges and Immunities) (Repeal) (* repealed by S.R. 1986 No. 63) | 1986 1963 | 63 13 | * |
| International Organisations (Privileges And Immunities of Specialised Agencies) (Repeal). (* repealed by S.R 1986 No. 64) | 1986 1962 | 64 105 | * |

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|---|------|-----|---|
| International Organisations (Privileges And Immunities of Certain Missions) | 1992 | 272 | |
| International Organisation for Migration (* repealed by S.R. 1991 No. 457) | 1993 | 107 | |
| | 1991 | 457 | |
| | 1990 | 143 | * |
| | 1986 | 69 | * |
| International Plant Genetic Resources Institute | 1998 | 250 | |
| International Rice Research Institute | 1998 | 252 | |
| International Sea-Bed Authority | 1996 | 229 | |
| International Sugar Organisation | 1984 | 463 | |
| | 1982 | 153 | |
| | 1978 | 213 | |
| International Tin Council (* repealed by S.R. 1991 No. 26) | 1991 | 261 | |
| | 1982 | 155 | * |
| International Tribunal for the Law of the Sea | 1998 | 41 | |
| International Tropical Timber Organisation | 1984 | 477 | |
| International Wheat Council | 1982 | 152 | |
| Joint Accreditation System of Australia and New Zealand (* repealed by S.R. 1998 No.136) | 1998 | 136 | |
| | 1996 | 35 | * |
| Multilateral Investment Guarantee Agency | 1998 | 135 | |
| Network of Aquaculture Centres in Asia and the Pacific | 1998 | 66 | |
| Organisations Associated with the Asian and Pacific Council (* repealed by S.R. 1986 No.111) (# repealed by S.R. 1972 No.52) | 1986 | 111 | |
| | 1972 | 52 | * |
| | 1969 | 104 | # |
| | 1968 | 85 | # |
| | 1968 | 54 | # |
| Organisation for Economic Cooperation and Development | 1983 | 7 | |

| | | | |
|---|--------------------------------------|--------------------------------|--------|
| Preparatory Commission for the Organisation on the Prohibition of Chemical Weapons | 1993 | 108 | |
| Societe Internationale de Telecommunications Aeronautiques (SITA) | 1989 | 285 | |
| South East Asia Treaty Organisation (Repeal) (*repealed by S.R. 1986 No.57) | 1986 1967 | 57 50 | * |
| South Pacific Bureau for Economic Cooperation (* repealed by S.R, 1992 No. 162) | 1992 1986 1973 | 162 74 114 | * * |
| South Pacific Commission | 1986 1970 | 75 171 | |
| South Pacific Forum Fisheries Agency | 1984 | 476 | |
| South Pacific Forum Secretariat | 1992 | 162 | |
| South Pacific Nuclear Free Zone Consultative Committee | 1986 | 359 | |
| South Pacific Regional Environmental Programme | 1996 | 144 | |
| Specialised Agencies | 1992 1991 1989 1986 1986 | 238 319 341 240 67 | |
| Tuvalu Trust Fund | 1987 | 241 | |
| Twelfth Antarctic Treaty Consultative Meeting (Repeal) (*repealed by S.R. 1986 No.56) (#repealed by S.R. 1983 No.55) | 1986 1986 1983 1983 | 56 55 151 32 | * # |
| United Nations | 1986 1986 | 241 66 | |
| World Tourism Organisation (Repeal) (*repealed by S.R. 1989 No.340) | 1989 1984 | 340 276 | * |
| World Trade Organisation | 1996 | 24 | |

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Commissioner of Taxation

20 January 1999

ATO References:

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