TR 96/15W - Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

This cover sheet is provided for information only. It does not form part of TR 96/15W - Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

This document has changed over time. This is a consolidated version of the ruling which was published on 27 June 2012

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Notice of Withdrawal

Taxation Ruling

Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

Taxation Ruling TR 96/15 is withdrawn with effect from today.

- 1. TR 96/15 deals with issues relating to the practical application of section 23AG, including whether temporary absences form part of a period of foreign service.
- 2. It continues to apply to arrangements begun to be carried out before the withdrawal but does not apply to arrangements begun to be carried out after the withdrawal.
- 3. The arrangements dealt with in TR 96/15 are now covered by Taxation Determination TD 2012/8, which issued today.

Commissioner of Taxation

27 June 2012

ATO references

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

foreign sourced

Income Tax ~~ Tax offsets, credits and benefits ~~ foreign

tax credits