TD 2002/D3W - Withdrawal - Income tax: exemption for foreign service: do periods of physical presence in Australia constitute a break in foreign service for the purposes of section 23AG of the Income Tax Assessment Act 1936 ('ITAA 1936')?

This cover sheet is provided for information only. It does not form part of TD 2002/D3W -Withdrawal - Income tax: exemption for foreign service: do periods of physical presence in Australia constitute a break in foreign service for the purposes of section 23AG of the Income Tax Assessment Act 1936 ('ITAA 1936')?



Draft Taxation Determination TD 2002/D3

FOI status: may be released

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Notice of Withdrawal

Draft Taxation Determination

Income tax: exemption for foreign service: do periods of physical presence in Australia constitute a break in foreign service for the purposes of section 23AG of the *Income Tax Assessment Act 1936* ('ITAA 1936')?

Draft Taxation Determination TD 2002/D3 is hereby withdrawn.

The issue contained in TD 2002/D3 has been dealt with in an addendum to Taxation Ruling TR 95/16 which issued today.

[**Correction Note:** This Notice of Withdrawal incorrectly refers to Taxation Ruling TR 95/16. The correct reference is Taxation Ruling TR 96/15.]

Commissioner of Taxation 17 July 2002

ATO References: NO T2001/014151 ISSN: 1038-8982