

***IT 2221W - Notice of Withdrawal - Income tax :  
income derived by non-resident from ex-Australian  
source, permanent place of abode.***

 This cover sheet is provided for information only. It does not form part of *IT 2221W - Notice of Withdrawal - Income tax : income derived by non-resident from ex-Australian source, permanent place of abode.*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2221**

### **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2221 has been withdrawn.

The Ruling considers the application of sections 23(q) and 23 (r) of the *Income Tax Assessment Act 1936*.

Paragraph 23(q) was repealed by the *Taxation Laws Amendment (Foreign Tax Credits) Act 1986*.

Guidelines for determining the status of individuals as residents or non-residents of Australia for income tax purposes are contained in Taxation Ruling IT 2650. That Ruling was issued on 8 August 1991 and incorporates the guidelines contained in Taxation Ruling IT 2221.

**Commissioner of Taxation**

8/9/94

ATO Ref: CHA P/ABSENCE FROM AUSTRALIA

ISSN 0813 - 3662