



**Australian
Taxation
Office**

TAXATION RULING IT 2268

**Income tax: residency status of overseas students
studying in Australia**

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2268 is withdrawn.

It is replaced by Taxation Ruling TR 98/17 which issued today.

Commissioner of Taxation

25 November 1998

[ATO Ref:](#) NAT 98/8327-4

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