## IT 2441W - Notice of Withdrawal - Income tax : section 23AG : foreign service period that commenced before 1 July 1987 or straddles more than one income year : determination of period of foreign service

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Australian Government



Australian Taxation Office

# Notice of Withdrawal

### **Taxation Ruling**

Income tax: Section 23AG: foreign service period that commenced before 1 July 1987 or straddles more than one year: determination of period of foreign service

Taxation Ruling IT 2441 is withdrawn with effect from today.

Taxation Ruling IT 2441 deals with subsections 23AG(1) and 1. 23AG(2) of the Income Tax Assessment Act 1936 (ITAA 1936) and exemption of income derived from foreign service that spans more than one year. It also deals with the application of section 23AG to cyclical arrangements.

2. Subsections 23AG(1) and 23AG(2) of the ITAA 1936 were amended by the Taxation Laws Amendment Act (No. 2) 1991 such that in relation to those provisions, IT 2441 no longer applies.

3. The application of section 23AG of the ITAA 1936 to cyclical arrangements is now dealt with in Taxation Determination TD 2012/8.

4. Accordingly, IT 2441 is no longer current, and is withdrawn.

#### **Commissioner of Taxation** 15 May 2013

#### **ATO** references

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