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

This cover sheet is provided for information only. It does not form part of 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

Page 1 of 1

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Taxation Ruling IT 2441 is withdrawn with effect from today.

- 1. Taxation Ruling IT 2441 deals with subsections 23AG(1) and 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 Accordingly, IT 2441 is no longer current, and is withdrawn.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

NO: 1-4NAA281 ISSN: 0813-3662

ATOlaw topic: Income Tax ~~ Assessable income ~~ employment income

- foreign sourced

Income Tax ~~ Assessable income ~~ business and

professional income - foreign sourced