# *IT 2577W - Notice of Withdrawal - Income tax: Japan Exchange and Teaching Program*

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# Notice of Withdrawal

## Taxation Ruling

## Income tax: Japan Exchange and Teaching Program

Taxation Ruling IT 2577 is withdrawn with effect from today.

1. Taxation Ruling IT 2577 deals with the application of the Australia/Japan Double Tax Agreement to participants in the Japan Exchange and Teaching Program. It also deals with the application of section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936) to those participants.

2. The Ruling is being withdrawn as section 23AG of the ITAA 1936 has been amended since the Ruling was issued and certain statements in the Ruling are no longer current. In view of the revision of the current tax treaty with Japan,[1] it is not proposed to issue a replacement ruling.

**Commissioner of Taxation**
26 September 2007

ATO references
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[1] See Treasurer's Press Release No. 124 November 2006.