

TD 2013/14W - Income tax: what is the meaning of 'deployment' in paragraph 23AG(1AA)(d) of the Income Tax Assessment Act 1936?



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This document has changed over time. This is a consolidated version of the ruling which was published on 27 November 2013



Notice of Withdrawal

Taxation Determination

Income tax: what is the meaning of 'deployment' in paragraph 23AG(1AA)(d) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 2013/14 is withdrawn with effect from today.

1. The Determination clarifies the ATO view on the operation of paragraph 23AG(1AA)(d) of the *Income Tax Assessment Act 1936* (ITAA 1936) which provides an income tax exemption for earnings derived from limited types of foreign service including the members of a disciplined force deployed overseas. In particular, the Determination provides the ATO view on the meaning of 'deployed'.
2. The issue covered by the Determination is now covered by TR 2013/7, which issued 27 November 2013

Commissioner of Taxation
27 November 2013

ATO references

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