



TD 92/153W - Income tax: who is a 'person who holds an office' as specified in various regulations made under the International Organisations (Privileges and Immunities) Act 1963 ?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *27 March 2019*



Notice of Withdrawal

Taxation Determination

Income tax: who is a ‘person who holds an office’ as specified in various regulations made under the *International Organisations (Privileges and Immunities) Act 1963*?

Taxation Determination TD 92/153 is withdrawn with effect from today.

1. TD 92/153 outlines who is a ‘person who holds an office’ for the purposes of the Regulations made under the *International Organisations (Privileges and Immunities) Act 1963*. Salary and emoluments received by persons holding an office from international organisations may be exempt from income tax under those Regulations.
2. The Commissioner’s views expressed in TD 92/153 continue to apply and are now incorporated into draft Taxation Ruling TR 2019/Dxx *Income tax: income of international organisations and persons connected with them that is exempt from income tax* which issued today.
3. TD 92/153 is therefore withdrawn.

Commissioner of Taxation

27 March 2019

ATO references

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