



# ***TR 92/14W - Income tax: taxation privileges and immunities of prescribed International Organisations and their staff***

 This cover sheet is provided for information only. It does not form part of *TR 92/14W - Income tax: taxation privileges and immunities of prescribed International Organisations and their staff*

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



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: taxation privileges and immunities of prescribed International Organisations and their staff

Taxation Ruling TR 92/14 is withdrawn with effect from today.

1. TR 92/14 describes the operation of privileges and immunities relating to taxation that apply to international organisations and persons working for these organisations, including when a person would be considered to hold 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 TR 92/14 continue to apply and are now incorporated into draft Taxation Ruling TR 2019/D1 *Income tax: income of international organisations and persons connected with them that is exempt from income tax*, which issued today.
3. TR 92/14 is therefore withdrawn.

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**Commissioner of Taxation**

27 March 2019

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ATO references

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