


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

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## Addendum

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

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*This document is not a public ruling for the purpose of Part IVAAA of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. However, it is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Ruling is legally or administratively binding.*

This Addendum amends Taxation Ruling TR 92/14 as follows;

#### **Attachment**

Omit the attachment at Paragraph 22; substitute:

#### **Regulations prescribed under the IO (P+I) Act 1963**

<b><u>Organisation/Regulation</u></b>	<b><u>Statutory Rules</u></b>	
	<b>Year</b>	<b>No</b>
Asia-Pacific Telecommunity	1981	6
Asian and Pacific Council	1968	85
Asian and Pacific Development Centre	1983	132
Asian Development Bank	1986	70
	1983	133
	1972	181
	1969	50
	1967	175
Association of Iron Ore Exporting Countries	1982	150
Association of Tin Producing Countries (* repealed by S.R. 1997 No. 258)	1997	258
	1984	85 *
Australia-Indonesia Zone of Cooperation	1991	444
	1990	228

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Bank for International Settlements	1989	284	
CAB International	1990	26	
Commission for the Conservation of Antarctic Marine Living Resources (* repealed by S.R. 1985 No. 327)	1997	394	
	1985	327	
	1984	216	
	1983	145	
	1983	22	
	1982	111	*
	1981	261	*
Commission for the Conservation of Southern Bluefin Tuna	1997	352	
	1996	40	
Common Fund for Commodities (* repealed by S.R. 1997 No. 259)	1997	259	
	1985	20	*
Commonwealth Secretariat (* repealed by S.R. 1972 No. 175)	1986	71	
	1982	136	
	1972	175	
	1971	7	*
Cultural and Social Centre for the Asian and Pacific region	1969	104	
Customs Cooperation Council	1979	72	
Economic Commission for Asia and the Far East	1968	54	
Energy Charter Conference	1997	329	
European Bank for Reconstruction and Development	1992	110	
European Economic Community	1986	184	
European Launcher Development Organisation (* repealed by S.R.1978 No.215)	1978	215	
	1968	158	*
INTELSAT	1984	283	
International Atomic Energy Agency	1986	72	
	1986	68	
	1971	30	

International Bauxite Association (* repealed by S.R. 1997 No.260)	1997 1976	260 251	*
International Centre for Living Aquatic Resources Management	1998	251	
International Centre for Settlement of Investment Disputes	1991	42	
International Cocoa Organisation (* repealed by S.R. 1991 No. 260)	1991 1973	260 198	*
International Coffee Organisation (* repealed by S.R. 1991 No. 259)	1991 1978	259 214	*
International Court of Justice	1986 1967	73 80	
International Exhibitions Bureau	1989 1986 1973	339 239 174	
International Hydrographic Organisation	1997	330	
International Institute for Democracy and Electoral Assistance (* repealed by S.R.No. 1997 No. 331)	1997 1996	331 197	*
International Jute Organisation (* repealed by S.R. 1997 No. 261)	1997 1984	261 52	*
International Lead and Zinc Study Group	1982	151	
International Maritime Satellite Organisation	1982	210	
International Organisations (Declaration) (Repeal) (* repealed by S.R. 1986 No. 65)	1986 1982 1981	65 154 325	* *
International Organisations (Privileges and Immunities) (Repeal) (* repealed by S.R. 1986 No. 63)	1986 1963	63 13	*
International Organisations (Privileges And Immunities of Specialised Agencies) (Repeal). (* repealed by S.R 1986 No. 64)	1986 1962	64 105	*

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International Organisations (Privileges And Immunities of Certain Missions)	1992	272	
International Organisation for Migration	1993	107	
(* repealed by S.R. 1991 No. 457)	1991	457	
	1990	143	*
	1986	69	*
International Plant Genetic Resources Institute	1998	250	
International Rice Research Institute	1998	252	
International Sea-Bed Authority	1996	229	
International Sugar Organisation	1984	463	
	1982	153	
	1978	213	
International Tin Council	1991	261	
(* repealed by S.R. 1991 No. 26)	1982	155	*
International Tribunal for the Law of the Sea	1998	41	
International Tropical Timber Organisation	1984	477	
International Wheat Council	1982	152	
Joint Accreditation System of Australia and New Zealand	1998	136	
(* repealed by S.R. 1998 No.136)	1996	35	*
Multilateral Investment Guarantee Agency	1998	135	
Network of Aquaculture Centres in Asia and the Pacific	1998	66	
Organisations Associated with the Asian and Pacific Council	1986	111	
(* repealed by S.R. 1986 No.111)	1972	52	*
(# repealed by S.R. 1972 No.52)	1969	104	#
	1968	85	#
	1968	54	#
Organisation for Economic Cooperation and Development	1983	7	

Preparatory Commission for the Organisation on the Prohibition of Chemical Weapons	1993	108	
Societe Internationale de Telecommunications Aeronautiques (SITA)	1989	285	
South East Asia Treaty Organisation (Repeal) (*repealed by S.R. 1986 No.57)	1986 1967	57 50	*
South Pacific Bureau for Economic Cooperation (* repealed by S.R. 1992 No. 162)	1992 1986 1973	162 74 114	* *
South Pacific Commission	1986 1970	75 171	
South Pacific Forum Fisheries Agency	1984	476	
South Pacific Forum Secretariat	1992	162	
South Pacific Nuclear Free Zone Consultative Committee	1986	359	
South Pacific Regional Environmental Programme	1996	144	
Specialised Agencies	1992 1991 1989 1986 1986	238 319 341 240 67	
Tuvalu Trust Fund	1987	241	
Twelfth Antarctic Treaty Consultative Meeting (Repeal) (*repealed by S.R. 1986 No.56) (#repealed by S.R. 1983 No.55)	1986 1986 1983 1983	56 55 151 32	* #
United Nations	1986 1986	241 66	
World Tourism Organisation (Repeal) (*repealed by S.R. 1989 No.340)	1989 1984	340 276	*
World Trade Organisation	1996	24	

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**Commissioner of Taxation**

20 January 1999

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ATO References:

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