



# ***TR 96/15W - Income tax: foreign tax credit system: issues relating to the practical application of section 23AG***

 This cover sheet is provided for information only. It does not form part of *TR 96/15W - Income tax: foreign tax credit system: issues relating to the practical application of section 23AG*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2012*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

Taxation Ruling TR 96/15 is withdrawn with effect from today.

1. TR 96/15 deals with issues relating to the practical application of section 23AG, including whether temporary absences form part of a period of foreign service.
2. It continues to apply to arrangements begun to be carried out before the withdrawal but does not apply to arrangements begun to be carried out after the withdrawal.
3. The arrangements dealt with in TR 96/15 are now covered by Taxation Determination TD 2012/8, which issued today.

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**Commissioner of Taxation**

27 June 2012

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#### ATO references

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|---------------|--|
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| ATOlaw topic: | Income Tax ~~ Exempt income ~~ employment income -<br>foreign sourced<br>Income Tax ~~ Tax offsets, credits and benefits ~~ foreign<br>tax credits |