



Class Ruling

Income tax: assessable income:
Australian Federal Police personnel
deployed to the Republic of South Sudan
as part of the United Nations
peacekeeping force

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This publication (excluding appendices) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

What this Ruling is about

1. This Ruling sets out the Commissioner's opinion on the way in which the relevant provisions identified below apply to the defined class of entities, who take part in the scheme to which this Ruling relates.

Relevant provisions

2. The relevant provisions dealt with in this Ruling are:

- section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936); and
- section 6-5 of the *Income Tax Assessment Act 1997* (ITAA 1997).

All subsequent legislative references are to the ITAA 1936 unless otherwise indicated.

Class of entities

3. The class of entities to which this Ruling applies comprises employees of the Australian Federal Police (AFP) who are deployed to the Republic of South Sudan (South Sudan) as part of the United Nations (UN) peacekeeping force. In this Ruling these entities are referred to as AFP employees. The class of entities only includes persons who remain Australian residents for tax purposes through the period of their deployment.

4. The class of entities include those AFP employees who, while on deployment to South Sudan, return to Australia for a period during which they utilise leave that has wholly accrued from their service in South Sudan.

5. The class of entities does not include AFP employees:

- who, while on deployment to South Sudan, return to Australia for a period during which they utilise leave that has wholly or partly accrued from service in Australia;
- whose term of deployment to South Sudan is suspended or terminated before completing a continuous period of foreign service of not less than 91 days; or
- who, while on deployment to South Sudan, return to Australia for a period during which they utilise Compensatory Time-Off (CTO) days that have accrued from service in South Sudan and that breaks the period of continuity of foreign service (see paragraphs 56 to 62 of this Ruling).

Qualifications

6. The Commissioner makes this Ruling based on the precise scheme identified in this Ruling.

7. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraphs 11 to 23 of this Ruling.

8. If the scheme actually carried out is materially different from the scheme that is described in this Ruling, then:

- this Ruling has no binding effect on the Commissioner because the scheme entered into is not the scheme on which the Commissioner has ruled; and
- this Ruling may be withdrawn or modified.

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Date of effect

10. This Ruling applies from 9 July 2011. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Scheme

11. The following description of the scheme is based on information provided by the applicant. The following documents, or relevant parts of them form part of and are to be read with the description:

- Application for Class Ruling dated 22 September 2011;
- AFP – International Deployment Group (IDG) – Determination No 16 of 2007;
- The Status of Forces Agreement between the United Nations and the Government of the Republic of South Sudan concerning the United Nations Mission in South Sudan (the Status Agreement); and
- Copy of letter dated 21 July 2011 confirming re-deployment/repatriation of UNPOL Personnel currently serving with the United Nations Mission in Sudan (redeployment letter).

12. AFP employees first deployed to Sudan in March 2006 as a part of the United Nations Mission in Sudan (UNMIS) to support the implementation of a Comprehensive Peace Agreement in the country. AFP employees deployed to Sudan were deployed to develop the Sudanese Police Service and to monitor and evaluate compliance with the Comprehensive Peace Agreement. This mission ceased on 9 July 2011 due to the independence of South Sudan.

13. The current mission in South Sudan is called the United Nations Mission in the Republic of South Sudan (UNMISS). It commenced on 9 July 2011.

14. The specific mission objectives of AFP employees are to provide support in three areas:

- giving strategic advice to the police service at the central and State levels to assist it in developing its medium-term police development plan;
- mentoring and advising central, State and designated county-level police in the day-to-day conduct of their tasks in accordance with international standards and internal guidelines; and
- supporting the police service in developing and delivering training in key areas necessary to build the foundation of a professional police service in coordination with other partners.

15. The AFP employees will be deployed to South Sudan for 12 months.

16. The AFP employees will not be afforded diplomatic status and will not be attached to a diplomatic mission.

17. The remuneration for AFP employees takes the form of an annual salary entitlement and the payment of various allowances. Salary and allowances will continue to be paid into the employee's nominated account on a fortnightly basis.

18. The AFP employees will be entitled to some or all of the following allowances:

- composite allowance (paid during pre-deployment training);
- composite allowance (paid during posting and deployment accrued recreation leave);
- extended unaccompanied overseas allowance;
- notice to move allowance;
- transfer allowance;
- mission allowance;
- telephone/communications allowance;
- meal and accommodation allowances; and
- field accommodation allowance.

19. Only the composite allowance will be paid while an AFP employee is on leave accrued during the deployment period.

20. During the period of deployment, AFP employees will accrue:

- UN Annual Leave of 2.5 days per month;

- CTO days of 1 day for every 5 days of continuous service;
- 92 days Mission Component Leave accrued under IDG Determination 16 of 2007; and
- miscellaneous leave may also be granted for special circumstances (for example, death of a close family member).

21. Mission Component Leave must be exhausted before utilising relevant Workplace Agreement accruals for recreation leave, on return to Australia.

22. Where an AFP employee wishes to voluntarily end their period of deployment they are required to use the Mission Component leave accrued immediately following their return to Australia.

23. Paragraph 31 of the Status Agreement grants an exemption to members of UNMISS (including AFP employees deployed as part of the UN operations) from taxation by the Government of the Republic of South Sudan on their pay and other emoluments from a participating State (Australia), and from any income received from outside South Sudan. The Australian Government is not a party to the Status Agreement, but participates in the UN operation under the redeployment letter.

Ruling

24. The salary and allowances referred to in paragraphs 17 and 18 of this Ruling derived by AFP employees described in paragraphs 3 and 4 of this Ruling are ordinary income under section 6-5 of the ITAA 1997.

Exempt income

25. Subject to paragraphs 26, 27 and 28 of this Ruling, the salary and allowances referred to in paragraphs 17 and 18 of this Ruling, derived by AFP employees described in paragraphs 3 and 4 of this Ruling deployed to South Sudan are exempt from tax under section 23AG where:

- the employee has been engaged, or is taken to have been engaged, in service in South Sudan for a continuous period of not less than 91 days;
- the salary and allowances are derived from that foreign service, including payments for recreation leave that has wholly accrued from the period of service in South Sudan; and

- the continuous period of service in South Sudan is directly attributable to the person's deployment as a member of a disciplined force by the AFP.

26. The notice to move allowance referred to in paragraph 18 of this Ruling may be payable before, during and/or after deployment overseas. The notice to move allowance is exempt from tax under subsection 23AG(1) to the extent it is derived from foreign service. To the extent it is derived prior to engaging in foreign service, or following the completion of foreign service, it is not exempt from tax.

Assessable income

27. The composite allowance paid during pre-deployment training and transfer allowance referred to in paragraph 18 of this Ruling are not exempt from tax under subsection 23AG(1).

Exemption with progression

28. Where the salary and allowances are exempt from tax under paragraph 25 of this Ruling, they are 'foreign earnings' of the AFP employees under subsection 23AG(7) and are taken into account in calculating the Australian tax on other assessable income derived by the employee (subsection 23AG(3)).

Example

29. *In the 2010-11 year of income, Daniel, an employee derives the following types of income:*

- *Australian employment income of \$60,300;*
- *Allowable deductions against Australian income of \$300;*
- *Foreign exempt employment income of \$30,100; and*
- *Expenses directly related to exempt foreign employment income of \$100.*

Assume that Daniel has appropriate private patient hospital cover for Medicare levy surcharge purposes.

The total amount of Australian tax payable will be calculated with reference to the following formula:

$$\frac{\text{Notional gross tax}}{\text{Notional gross taxable income}} \times \text{Other taxable income}$$

Step 1

Daniel's **notional gross taxable income** is \$90,000 *(\$60,300 - \$300) + [\$30,100 - \$100]*.

Step 2

The **notional gross tax** is \$22,600 (the normal Australian income tax and Medicare levy payable on a taxable income of \$90,000).

Step 3

The **other taxable income** is \$60,000 (Australian employment income).

Step 4

The Australian tax payable (including Medicare levy) on Daniel's Australian income is:

$$(\$22,600/\$90,000) \times \$60,000 = \$15,066.66$$

Note: this calculation is based on the 2010-11 income tax rates. If the income tax rates for future years change, you should refer to the tax rates for that current income year.

Commissioner of Taxation

14 March 2012

Appendix 1 – Explanation

❶ *This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

30. Subsection 6-5(2) of the ITAA 1997 provides that the assessable income of a resident taxpayer includes ordinary income derived directly or indirectly from all sources, whether in or out of Australia, during the income year.

31. Salary and wages and allowances are ordinary income for the purposes of subsection 6-5(2) of the ITAA 1997.

32. Subsection 6-15(2) of the ITAA 1997 provides that if an amount is exempt income then it is not assessable income.

33. Section 11-15 of the ITAA 1997 lists those provisions dealing with income which may be exempt. Included in this list is section 23AG which deals with exempt foreign employment income.

34. Section 23AG provides an exemption from Australian tax on the foreign earnings derived by an Australian resident from foreign service in which they have been engaged continuously for at least 91 days.

35. Subsection 23AG(1) states:

Where a resident, being a natural person, has been engaged in foreign service for a continuous period of not less than 91 days, any foreign earnings derived by the person from that foreign service are exempt from tax.

36. However, subsection 23AG(1AA), which applies to foreign earnings derived on or after 1 July 2009 from foreign service performed on or after 1 July 2009, provides that those foreign earnings will not be exempt under section 23AG unless the continuous period of foreign service is directly attributable to an activity that is listed in subsection 23AG(1AA) (see paragraphs 74 and 75 of this Ruling).

37. Further, certain foreign earnings that meet the requirements of subsection 23AG(1) and 23AG(1AA) may not be exempt from tax under section 23AG if the amount is exempt from income tax in the foreign country only because of any of the reasons listed in subsection 23AG(2) (see paragraphs 76 to 81 of this Ruling).

38. Accordingly, the basic tests for the exemption of foreign employment income in section 23AG are:

- the taxpayer must be a 'resident of Australia';
- the taxpayer must be 'engaged in foreign service';
- the foreign service must be for a 'continuous period of not less than 91 days';

- the taxpayer must derive 'foreign earnings' from that foreign service';
- the foreign service must be directly attributable to an activity that is listed in subsection 23AG(1AA); and
- the foreign earnings must not be covered by subsection 23AG(2).

Resident of Australia

39. The determination of a person's residency status depends on that person's circumstances and is a determination made in relation to each year of income. For further information see Taxation Ruling IT 2650. This Ruling only applies to the class of entities described in paragraphs 3 and 4 of this Ruling who remain Australian residents for tax purposes during their deployment to South Sudan.

Engaged in foreign service

40. 'Foreign service' is defined as 'service in a foreign country as the holder of an office or in the capacity of an employee' (subsection 23AG(7)).

41. The term 'employee' is defined within subsection 23AG(7) to include 'a person employed by a government or an authority of a government or by an international organisation'.

42. AFP employees, the subject of this Ruling application, are considered to meet the above definition of an 'employee'.

43. Deployment of AFP employees to South Sudan constitutes 'foreign service' as each employee is undertaking 'service in a foreign country as a holder of an office or in the capacity of an employee'.

Continuous period of not less than 91 days

44. Each AFP employee based in South Sudan is expected to serve continuously in South Sudan for a period of at least 91 days. These periods of 'foreign service', if met, satisfy the test that Australian residents working overseas must be engaged in foreign service 'for a continuous period of not less than 91 days'.

45. Should an AFP employee depart South Sudan prior to the completion of 91 days of continuous service, that employee will normally be ineligible for the exemption.

46. However, in certain instances, an AFP employee who departs South Sudan prior to serving the necessary number of days, may still qualify for exemption if they return to continue their posting at a later date (refer paragraphs 9 to 12 of Taxation Ruling TR 96/15 and paragraphs 60 to 62 of this Ruling).

47. If a taxpayer dies at a time when they have been engaged in foreign service for a continuous period of less than 91 days, subsection 23AG(1A) deems the taxpayer to have satisfied the 91-day rule if they would otherwise have continued to be engaged in that foreign service and met the 91-day rule.

Temporary absences forming part of a period of foreign service

48. Subsection 23AG(6) treats certain temporary absences from foreign service as forming part of the period of foreign service. The Commissioner's view of the application of that subsection is reflected in paragraphs 9 to 11 of Taxation Ruling TR 96/15.

49. Absences which form part of the period of foreign service include absences taken in accordance with the terms and conditions of that service because of recreation leave, accident or illness.

50. 'Recreation leave' is leave in the nature of paid holidays to which an employee has accrued an entitlement. Usually it is the employee's accrued annual leave. Leave which fits this description is 'recreation leave', even if it is not called this.

51. However, 'recreation leave' does not include:

- leave that is not in the nature of paid holidays, such as weekends, rostered days off, flexidays, and days off in lieu
- public holidays;
- leave wholly or partly attributable to a period of employment other than that foreign service;
- long service leave, furlough, extended leave or similar leave; and
- leave without pay or on reduced pay.

52. During the period of deployment, AFP employees will accrue the following recreation leave:

- Mission Component Leave accrued under IDG Determination 16 of 2007; and
- UN recreation leave of 2.5 days per month of overseas service.

53. Given the nature of the overseas deployment, it is considered that the recreation leave granted to AFP employees deployed to South Sudan is reasonable. This recreation leave is wholly attributable to the period of foreign service and forms part of a continuous period of 'foreign service' for the purposes of subsection 23AG(1).

54. CTOs are not considered to be recreation leave as they are not in the nature of recreation leave; rather, they compensate for not having weekends off. However, CTOs may be treated as part of a continuous period of foreign service where they meet the one-sixth administrative test as outlined at paragraphs 56 and 57 of this Ruling.

55. An employee's period of continuous foreign service will be maintained where the employee is granted:

- personal leave relating to their sickness or an accident; or
- miscellaneous leave with pay or personal leave because of the accident, illness or death of another person where the leave is for a short period.

Temporary absences not breaking the period of foreign service: the one-sixth administrative test

56. In certain limited circumstances, breaks other than those specified in paragraph 49 of this Ruling, are also taken to form part of a period of foreign service. Such breaks include weekends, public holidays, rostered days off, and days off in lieu of such, where such breaks are authorised by the terms and conditions of the deployment. However, where such breaks are used to return to Australia they must not be excessive. Where the break is excessive the period of foreign service will still not be broken if continuity of the foreign service period can be maintained by application of the rules outlined in paragraph 58 of this Ruling.

57. Breaks taken to visit or return to Australia are considered excessive when the total of such breaks is more than one-sixth of the period of scheduled foreign service or, if the period of foreign service is ongoing, more than one-sixth of the income year. This one-sixth administrative test is different to the 1/6 legislative rule covered in paragraphs 60 to 62 of this Ruling.

Temporary absences not breaking the period of foreign service: the legislative rule

58. Where an employee takes leave other than the leave outlined at:

- paragraphs 52 and 55 of this Ruling; or
- paragraph 56 of this Ruling that is not considered excessive as outlined paragraph 57 of this Ruling,

they need to determine whether the continuity of service can be maintained (subsection 23AG(6A)).

59. Paragraphs 60 to 62 of this Ruling provide an explanation of this tax provision. Alternatively, the AFP employee could seek professional advice from their taxation adviser or the Tax Office.

Continuity of the period of foreign service – 1/6 legislative rule

60. The 1/6 legislative rule allows two or more continuous periods of foreign service to be joined as a continuous period of foreign service unless, at any time, the total period of absence (in days) between the periods of foreign service exceeds 1/6 of the total number of days of foreign service.

61. If the period of absence exceeds 1/6 of the total period of foreign service at any time, continuity of foreign service is broken. The AFP employee will begin a new period of foreign service when he or she next engages in foreign service and must determine whether that period of foreign service lasts for at least 91 continuous days (subsection 23AG(6A)).

62. The 1/6 legislative rule should not be confused with the one-sixth administrative test outlined at paragraphs 56 and 57 of this Ruling. The 1/6 legislative rule in subsection 23AG(6A) permits two or more periods of foreign service to constitute a continuous period of foreign service where continuity would be otherwise broken by absence. Absences between the periods of foreign service under the 1/6 legislative rule do not form part of the continuous period of foreign service. In contrast, the one-sixth administrative test permits what would otherwise be a break in the foreign service to be included in a continuous period of foreign service.

Foreign earnings

63. The definition of 'foreign earnings' is contained in subsection 23AG(7), which provides that:

foreign earnings means income consisting of earnings, salary, wages, commission, bonuses or allowances, or of amounts included in a person's assessable income under Division 83A of the *Income Tax Assessment Act 1997* (about employee share schemes), but does not include any payment, consideration or amount that:

- (a) is included in assessable income under Division 82 or section 83-295 or Division 301, 302, 304 or 305 of the *Income Tax Assessment Act 1997*; or
- (b) is included in assessable income under Division 82 of the *Income Tax (Transitional Provisions) Act 1997*; or
- (c) is mentioned in paragraph 82-135(e), (f), (g), (i) or (j) of the *Income Tax Assessment Act 1997*; or
- (d) is an amount transferred to a fund, if the amount is included in the assessable income of the fund under section 295-200 of the *Income Tax Assessment Act 1997*.

64. However, the exclusions to the definition of 'foreign earnings' in paragraph 63 of this Ruling are not relevant to this scheme as they relate to pensions, annuities, employment termination payments and other similar amounts.

65. The remuneration of AFP employees deployed to South Sudan takes the form of an annual salary entitlement and the payment of various allowances.

66. These salary and allowances which are described in paragraphs 17 and 18, with the exception of the composite allowance (paid during pre-deployment training) and transfer allowance (to and from deployment), come within the definition of 'foreign earnings' in subsection 23AG(7).

67. Whilst the salary of AFP employees may be paid into financial institutions in Australia, those 'earnings' are still considered 'foreign earnings'.

From that foreign service

68. To qualify for the exemption the 'foreign earnings' must be derived 'from that foreign service'. That does not mean that the foreign earnings need to be received at the time of engaging in foreign service. The important test is that the foreign earnings need to be attributable to that period of service in a foreign country rather than to a period before or after the period of foreign service.

69. In the case of allowances paid after the taxpayer returns to Australia that relate to the period of foreign service, such allowances are treated as foreign earnings derived from that foreign service. Also, any advances against salary or allowances paid to the taxpayer prior to the undertaking of foreign service would be treated as foreign earnings from foreign service if they arise from the undertaking of that foreign service.

70. The salary that is paid when taking recreation leave that accrued during the period of foreign service is also considered to be foreign earnings from that service even though the recreation leave may be taken after the completion of the foreign service.

71. The receipt of the following allowances is considered to be foreign earnings from foreign service as they relate to engaging in foreign service in South Sudan:

- composite allowance (paid during posting and deployment accrued recreation leave);
- extended unaccompanied overseas service allowance;
- notice to move allowance (derived during deployment);
- mission allowance;
- telephone/communications allowance;
- field accommodation allowance; and

- meals and accommodation allowances (if applicable), and incidental allowance.

72. An AFP member is entitled to a composite allowance while undertaking pre-deployment training prior to engaging in foreign service. The composite allowance payable during the pre-deployment period is not derived from foreign service. It is derived as a result of the training undertaken prior to leaving Australia and therefore does not qualify for exemption under section 23AG.

73. An AFP employee is also entitled to a transfer allowance (to and from deployment). The transfer allowance (to and from deployment) payable prior to the deployment period and after the end of the foreign service is not foreign earnings derived from that foreign service. It is paid as compensation for non-reimbursed expenditure incurred by the AFP employee prior to engaging in foreign service and after completion of foreign service and therefore does not qualify for exemption under section 23AG.

Specific activities

74. Subsection 23AG(1AA) provides that foreign earnings satisfying the requirements of subsection 23AG(1) will only be exempt from income tax if it is derived in the person's capacity as:

- an aid worker employed in the delivery of Australian official development assistance (paragraph 23AG(1AA)(a));
- an aid or charitable worker employed by an organisation in providing overseas aid relief (paragraphs 23AG(1AA)(b) and (c));
- a specified government employee deployed overseas as a member of a disciplined force (paragraph 23AG(1AA)(d)); or
- an employee undertaking an activity of a kind specified in the regulations (paragraph 23AG(1AA)(e)).

75. The AFP employees are deployed to South Sudan as members of a disciplined force and therefore subsection 23AG(1AA) does not prevent the exemption provided by subsection 23AG(1) from applying.

Certain foreign earnings not exempt

76. Subsection 23AG(2) provides that no exemption is available under subsection 23AG(1) in circumstances where an amount of foreign earnings derived in a foreign country is exempt from tax in the foreign country only because of:

- a double tax agreement or a law of a country that gives effect to such an agreement (paragraphs 23AG(2)(a) and (b));
- a law of that foreign country which generally exempts from, or does not provide for, the imposition of income tax on income derived in the capacity of an employee, income from personal services or any other similar income (paragraphs 23AG(2)(c) and (d)); and
- a law or international agreement dealing with privileges and immunities of diplomats or consuls or of persons connected with international organisations (paragraphs 23AG(2)(e), (f) and (g)).

77. There is currently no tax treaty between Australia and South Sudan.

78. The Status agreement provides privileges and immunities to persons connected with the UN. As Australia is not a party to the Status agreement, that agreement and the redeployment letter do not provide AFP employees working in South Sudan with privileges and immunities of persons connected with an international organisation.

79. The foreign earnings derived by AFP employees in South Sudan are not exempt from income tax in South Sudan.

80. However, the Status Agreement provides AFP employees deployed as part of the UN operation with an exemption from taxation by the Government of the Republic of South Sudan on their pay and other emoluments from Australia.

81. As a result, the foreign earnings of the deployed AFP employees are exempt from tax in South Sudan for a reason other than those listed in subsection 23AG(2). Therefore, subsection 23AG(2) will not operate to deny the 'foreign earnings' exemption under subsection 23AG(1).

Exemption with progression

82. The 'foreign earnings' of AFP employees that are exempt from Australian tax under section 23AG are nevertheless taken into account in calculating the Australian tax on other assessable income derived by the employee (subsection 23AG(3)).

83. Tax on other assessable income will be calculated by applying to the non-exempt income (for example, Australian salary and investment income), the notional average rate of tax payable on the sum of exempt income and non-exempt income.

84. In calculating these amounts, any deductions that relate to the exempt income are allowed as if the exempt income was assessable income. That is, expenses which relate directly to earning income in South Sudan are deductible from that exempt income.

Appendix 2 – Detailed contents list

85. The following is a detailed contents list for this Ruling:

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References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

IT 2650; TR 96/15; TR 2006/10

Subject references:

- exempt income
- foreign income
- foreign income -deductions
- foreign salary & wages
- foreign source income
- international tax
- overseas countries
- overseas employees
- overseas tax
- residence of individuals

Legislative references:

- ITAA 1936 23AG
- ITAA 1936 23AG(1)
- ITAA 1936 23AG(1AA)
- ITAA 1936 23AG(1AA)(a)
- ITAA 1936 23AG(1AA)(b)
- ITAA 1936 23AG(1AA)(c)
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- ITAA 1936 23AG(1A)
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- ITAA 1936 23AG(3)
- ITAA 1936 23AG(6)
- ITAA 1936 23AG(6A)
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- ITAA 1997 6-5
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- ITAA 1997 Div 82
- ITAA 1997 82-135(e)
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- ITAA 1997 82-135(j)
- ITAA 1997 83-295
- ITAA 1997 Div 83A
- ITAA 1997 295-200
- ITAA 1997 Div 301
- ITAA 1997 Div 302
- ITAA 1997 Div 304
- ITAA 1997 Div 305
- Income Tax (Transitional Provisions) Act 1997 Div 82
- TAA 1953
- Copyright Act 1968

Other references:

- The Status of Forces Agreement between the United Nations and the Government of the Republic of South Sudan Concerning the United Nations Mission in South Sudan

ATO references

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