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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: residency – permanent place of abode outside Australia

Taxation Ruling IT 2650 is withdrawn with effect from 6 October 2022.

1. IT 2650 provides guidelines for determining whether individuals who leave Australia temporarily to live overseas (for example, on temporary overseas work assignments or on overseas study leave) cease to be Australian residents for income tax purposes during their overseas stay.
2. It is being replaced by Draft Taxation Ruling TR 2022/D2 *Income tax: residency tests for individuals*, which will issue on 6 October 2022. TR 2022/D2 incorporates the Commissioner's view expressed in this Ruling, to the extent that it continues to apply, and updates the Commissioner's view to incorporate developments in new case law.

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**Commissioner of Taxation**  
5 October 2022

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ATO references

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