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Page status: **not legally binding**

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Ruling Compendium – TD 2013/18

This is a compendium of responses to the issues raised by external parties to draft Taxation Determination TD 2013/D2 – Income tax: are foreign earnings derived by Australian Defence Force (ADF) members from a period of leave as a result of an accident or illness that occurred while deployed overseas as a member of a disciplined force exempt under section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936)?

This compendium of comments has been edited to maintain the anonymity of entities that commented on the draft Determination.

Summary of issues raised and responses

Issue No.	Issue raised	ATO Response/Action taken
1	Entity A suggested an addition to paragraph 3 of the Rulings section to make it clear that earnings derived from periods of leave due to accident or illness occurring after the period of deployment has ended, but relating to separate periods of foreign service, may still qualify for exemption under section 23AG.	Paragraph 3 has been adjusted to make it clear that the absence being referred to is an absence due to the accident or illness that occurred while the ADF member is on the deployment referred to in paragraph 1. Where the earnings are derived while absent from work due to a different accident or illness relating to a different deployment, section 23AG (and the Taxation Determination) will apply separately to that deployment and those earnings.