

***CR 2001/33W - Income tax: exempt foreign employment income: Australian Federal Police employees stationed in the Solomon Islands as members of the International Peace Monitoring Team***

 This cover sheet is provided for information only. It does not form part of *CR 2001/33W - Income tax: exempt foreign employment income: Australian Federal Police employees stationed in the Solomon Islands as members of the International Peace Monitoring Team*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 October 2002*



## Class Ruling

Income tax: exempt foreign employment  
income: Australian Federal Police employees  
stationed in the Solomon Islands as members  
of the International Peace Monitoring Team

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### **Preamble**

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

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## Withdrawal

1. This Class Ruling is withdrawn and ceases to have effect after 15 October 2002. The Ruling continues to apply, in respect of the tax law ruled upon, to all persons within the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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### **Commissioner of Taxation**

1 August 2001

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*Previous draft:*

Not previously issued in draft form

*Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 92/20;  
TR 96/15; TR 97/16

*Subject references:*

- foreign Income
- foreign Salary & Wages
- foreign Source Income
- International Tax
- overseas Countries
- overseas Tax Laws
- residence of Individuals

- Solomon Islands

*Legislative references:*

- ITAA 1936 23AG
- ITAA 1936 23AG(1)
- ITAA 1936 23AG(2)
- ITAA 1936 23AG(2)(a)
- ITAA 1936 23AG(2)(b)
- ITAA 1936 23AG(2)(c)
- ITAA 1936 23AG(2)(d)
- ITAA 1936 23AG(2)(e)
- ITAA 1936 23AG(2)(f)
- ITAA 1936 23AG(2)(g)
- ITAA 1936 23AG(7)
- ITAA 1936 27A(1)

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|------------------------|---------------------------|
| - ITAA 1936 27A(1)(ja) | - ITAA 1936 27A(1)(p)     |
| - ITAA 1936 27A(1)(k)  |                           |
| - ITAA 1936 27A(1)(ka) | <i>Case references:</i>   |
| - ITAA 1936 27A(1)(m)  | - FC of T v French (1957) |
| - ITAA 1936 27A(1)(ma) | 98 CLR 398                |
| - ITAA 1936 27A(1)(n)  |                           |
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## ATO References

NO T2001/012783

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FOI number: I 1020921

ISSN: 1445 2014