



# ***CR 2004/37W - Income Tax: Assessability of income: Bougainville Transition Team***

 This cover sheet is provided for information only. It does not form part of *CR 2004/37W - Income Tax: Assessability of income: Bougainville Transition Team*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



## Class Ruling

### Income Tax: Assessability of income: Bougainville Transition 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.*

## Withdrawal

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1. This Class Ruling is withdrawn and ceases to have effect after 30 June 2004. 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 the 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**

7 April 2004

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; TR 97/16; TR 96/15;  
TR 92/20; TR 92/1; IT 2650

#### *Subject references:*

- exempt foreign income

#### *Legislative references:*

- ITAA 1997 6-5  
- ITAA 1997 6-5(2)  
- ITAA 1997 6-10

- ITAA 1997 6-15  
- ITAA 1997 6-15(2)  
- ITAA 1997 11-15  
- 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 Subdiv AA Div 2  
- ITAA 1936 27A(1)

- TAA 1953 Pt IVAAA  
- Copyright Act 1968  
- International Tax Agreements Act 1953  
- International Tax Agreements Act 1953 4  
- International Tax Agreements Act 1953 Sch 29

*Case references:*

- *FC of T v. French* (1957) 98 CLR 398

*Other references:*

- Agreement between Australia, Papua New Guinea, New Zealand, Fiji and Vanuatu concerning the Neutral Truce Monitoring Group for Bougainville

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ATO references

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