



***CR 2006/82W - Income tax: assessable income: employees deployed under the Capacity Building Service Centre (CBSC) program in Papua New Guinea which is administered by the Australian Agency for International Development***

 This cover sheet is provided for information only. It does not form part of *CR 2006/82W - Income tax: assessable income: employees deployed under the Capacity Building Service Centre (CBSC) program in Papua New Guinea which is administered by the Australian Agency for International Development*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 September 2012*



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# Notice of Withdrawal

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## Class Ruling

Income tax: assessable income:  
employees deployed under the Capacity  
Building Service Centre (CBSC) program  
in Papua New Guinea which is  
administered by the Australian Agency for  
International Development

Class Ruling CR 2006/82 is withdrawn with effect from today.

1. Class Ruling CR 2006/82 sets out the Commissioner's views of the income tax implications for Australian resident individuals employed by JTA International Pty Ltd and Pacific Health Group Pty Ltd deployed under the CBSC program in Papua New Guinea as long term international advisers. The deployment was under the Treaty on Development Co-operation between the Government of Australia and the Government of Papua New Guinea.
2. Class Ruling CR 2006/82 is withdrawn because the arrangement described in it no longer exists.

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**Commissioner of Taxation**

5 September 2012

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ATO references

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benefits

Income Tax ~~ Exempt income ~~ employment income -  
foreign sourced