



TR 2024/D2 - Income tax: exempt income of international organisations and persons connected with them

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Status: **draft only – for comment**

Draft Taxation Ruling

Income tax: exempt income of international organisations and persons connected with them

❶ Relying on this draft Ruling

This publication is a draft for public comment. It represents the Commissioner's preliminary view on how a relevant provision could apply.

If this draft Ruling applies to you and you rely on it reasonably and in good faith, you will not have to pay any interest or penalties in respect of the matters covered, if this draft Ruling turns out to be incorrect and you underpay your tax as a result. However, you may still have to pay the correct amount of tax.

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What this draft Ruling is about

1. This draft Ruling¹ considers the income of international organisations and persons connected with them that is exempt income. The income is made exempt by section 6-20 of the *Income Tax Assessment Act 1997* (ITAA 1997) because of the application of the *International Organisations (Privileges and Immunities) Act 1963* (IOPI Act).² The IOPI Act provides for the conferral, by regulation, of privileges and immunities (including specified tax exemptions) on international organisations and persons connected with them.

2. This Ruling does not consider excise duty, goods and services tax and other indirect taxes that may be paid by international organisations and persons connected with them.

Previous rulings

3. This Ruling expands on the view outlined in draft Taxation Ruling TR 2019/D1 *Income tax: income of international organisations and persons connected with them that is exempt from income tax* that itself proposed to update the views expressed in:

- Taxation Ruling TR 92/14 *Income tax: taxation privileges and immunities of prescribed International Organisations and their staff*, and
- Taxation Determination TD 92/153 *Income tax: who is a 'person who holds an office' as specified in various regulations made under the International Organisations (Privileges and Immunities) Act 1963?*

4. TR 92/14 and TD 92/153 were withdrawn with effect from 27 March 2019, the date of issue of TR 2019/D1.

5. This Ruling takes into account the decisions of the High Court in *Macoun v Commissioner of Taxation* [2015] HCA 44 (*Macoun*) and *Commissioner of Taxation v Jayasinghe* [2017] HCA 26 (*Jayasinghe*).

Ruling

6. An amount is exempt income under section 6-20 of the ITAA 1997 if it is exempted from income tax by the ITAA 1997 or another Commonwealth law. This includes income exempted by the IOPI Act of:

- international organisations
- persons connected with international organisations.

7. This Ruling considers:

- when an international organisation is covered by the IOPI Act, and
- when a person is connected with an international organisation.

¹ For readability, all further references to 'this Ruling' refer to the Ruling as it will read when finalised. Note that this Ruling will not take effect until finalised.

² The IOPI Act is administered by the Department of Foreign Affairs and Trade.

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International organisations

8. The IOPI Act sets out the taxation exemptions that can be conferred on an international organisation to which it applies.³ These are exemptions from:

- taxation for the organisation, its income, property, assets and transactions⁴
- the liability (including the obligation) to collect taxes⁵, and
- the taxation of obligations and securities issued or guaranteed by the organisation, and of interest and dividends on such obligations and securities.⁶

9. The IOPI Act applies to an international organisation if regulations declare it to be an international organisation for the purposes of the IOPI Act. This is done by making regulations under the IOPI Act for that particular international organisation.⁷ The conditions for, and the extent of, the exemptions from taxation⁸ are set out in the particular Regulations⁹ for that organisation.

10. There are differences in the scope of exemptions and concessions (and the levels and conditions that they may be subject to) conferred on international organisations. The exemptions and concessions are often granted at the time an international organisation sets up in Australia, or expands their representation or engagement here, based upon their current and future needs as envisaged at that time. These exemptions and concessions can vary significantly between international organisations, and it is necessary to review the particular Regulations that apply to an international organisation when determining, for example:

- whether income of that organisation, or of persons connected with that organisation, is exempt income
- whether the organisation is subject to a particular taxation liability, or
- how other taxation obligations apply in relation to that organisation or persons connected with it (for example, pay as you go (PAYG) withholding and fringe benefits tax).

11. Section 6-20 of the ITAA 1997 applies to any income of an international organisation that satisfies the conditions for the exemption under the IOPI Act and related regulations to characterise it as exempt income of that organisation for income tax purposes.

12. An international organisation may be exempted from the liability (including the obligation) to collect taxes, which can include PAYG withholding from salaries and wages of its employees.¹⁰ The particular Regulations for an international organisation specify whether this exemption applies to it.

³ Subparagraph 6(1)(a)(ii) of the IOPI Act and items 7 and 8 of the First Schedule to the IOPI Act.

⁴ Item 7 of the First Schedule to the IOPI Act.

⁵ Item 7 of the First Schedule to the IOPI Act.

⁶ Item 8 of the First Schedule to the IOPI Act.

⁷ Regulations for international organisations can be accessed at legislation.gov.au (under the Legislative instruments category).

⁸ Within the scope outlined in items 7 and 8 of the First Schedule to the IOPI Act.

⁹ The word 'Regulation' is capitalised where it refers to the Regulations pertaining to a particular organisation. It is not capitalised where it refers to the regulations of the IOPI Act generally.

¹⁰ Item 7 of the First Schedule to the IOPI Act.

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13. Even if the exemption in paragraph 12 of this Ruling does not apply, an international organisation is not required to collect PAYG withholding from salaries and emoluments a person connected with the organisation receives from it where that income is wholly exempted for that person by the IOPI Act. This is because an entity is not required to withhold from an amount it pays to another entity if the whole of that payment is exempt income of the entity receiving the payment.¹¹

Persons currently connected with an international organisation

14. The IOPI Act sets out the taxation exemptions that can be conferred upon certain persons currently connected with an international organisation.¹² The following table outlines the categories of persons and the legislative provisions and paragraphs of this Ruling that apply to them.

Table 1: Categories of persons connected with an international organisation and the legislative provisions and corresponding sections of this Ruling that apply to them

Category of person	References in the IOPI Act	Paragraphs of this Ruling
A person who holds, or is performing the duties of, an office prescribed by regulations to be a high office	Paragraph 6(1)(b) Part I of the Second Schedule	21–22
A person who is accredited to, or is in attendance at an international conference convened by an international organisation	Paragraph 6(1)(c) Part I of the Third Schedule	23
A person who holds an office in an international organisation (but who is not a holder of a high office)	Paragraph 6(1)(d) Part I of the Fourth Schedule	24–34
A person who is serving on a committee, or is participating in the work of, or is performing a mission on behalf of an international organisation	Paragraph 6(1)(e) Part I of the Fifth Schedule	35–46
A person connected in a specified way with an international organisation	Paragraph 6(1)(f) Part I of the Second, Third, Fourth or Fifth Schedule	47–48

15. To decide whether a person is currently connected with an international organisation, you must consider the relationship between the person and that organisation. In doing so you must consider the substance of the terms of the engagement of the person, and the relationship between their engagement and the organisation performing its functions.

16. Paragraph 60 of this Ruling sets out information that the Commissioner will accept as documentary evidence that a person has the requisite connection to an international organisation.

¹¹ Subsection 12-1(1) of Schedule 1 to the *Taxation Administration Act 1953*.

¹² Subsection 6(1) of the IOPI Act and Part I of each of the Second to the Fifth Schedules inclusive.

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17. The IOPI Act exempts the income of a person connected with an international organisation from income tax where all of the following are satisfied and to the extent they are satisfied:

- the income is received from an international organisation to which the IOPI Act applies (see paragraph 9 of this Ruling)
- the person is connected with the international organisation in one of the ways set out in Table 1 of this Ruling, and
- the Regulations for the international organisation
 - provide an exemption for the income of a person connected with the international organisation in that way, and
 - the conditions and other particulars provided in relation to that exemption are satisfied.

18. Where these requirements are met, section 6-20 of the ITAA 1997 characterises this income as exempt income of that person for income tax purposes.

Definition of person

19. For the purposes of the IOPI Act a reference to a person should be read as a reference to an individual.

20. Section 2C of the *Acts Interpretation Act 1901* does not affect this position. That section provides that in any Act, expressions used to denote persons generally include a body politic or corporate as well as an individual. However, a body corporate, including a company, is not able to do the things itself required to make them a person connected with an international organisation. For example, a company cannot itself occupy a position to be a holder of an office or be an expert or a consultant.

Person who is a holder of a high office

21. A person who holds a high office is usually a senior officer of the international organisation or their deputy, for example, the Secretary General, President or Director of the international organisation. (See paragraphs 24 to 34 of this Ruling for more information on who is an office holder of an international organisation). An office of an international organisation is only a 'high office' if it has been prescribed as such by the Regulation or Regulations for that international organisation.

22. The holder of a high office may be conferred the same privileges and immunities as those given to a diplomatic agent under the Vienna Convention on Diplomatic Relations.¹³ These include exemption from all dues and taxes, personal or real, national, regional or municipal, subject to a number of exceptions including taxes on private immovable property in Australia, private income sourced in Australia and investments in commercial undertakings in Australia.¹⁴

¹³ Part I of the Second Schedule to the IOPI Act, section 7 of the *Diplomatic Privileges and Immunities Act 1967* and Article 34 of the Vienna Convention on Diplomatic Relations.

¹⁴ See Article 34 of the Vienna Convention on Diplomatic Relations.

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Person attending an international conference

23. A person who is accredited to, or is in attendance at, an international conference convened by an international organisation, may be provided privileges and immunities. This may include similar privileges and immunities as those given to a diplomatic agent.¹⁵ For income tax this includes the same privileges referred to in paragraph 22 of this Ruling.

Person who holds an office in an international organisation

24. A person who holds an office in an international organisation, but who does not hold a high office (see paragraph 21 of this Ruling), may be exempted from taxation on salary and emoluments received from an international organisation.¹⁶

25. The exemptions at paragraph 24 of this Ruling may be limited or subject to conditions by regulations made for international organisations. For example, certain regulations may preclude this exemption from tax where an ‘office holder’ is an Australian citizen or permanent resident of Australia.¹⁷

Who is an office holder?

26. The IOPI Act does not define the term ‘office’ or the phrase ‘holds an office in an international organisation’. The term ‘office’ cannot be defined by reference to permanence or succession.¹⁸ Whether a person holds or performs the duties of an office in an international organisation concerns the relationship between the person and that organisation. The substance of the terms of the engagement of the person and the relationship between that engagement and the organisation performing its functions must be considered.¹⁹ The phrase ‘a person holding an office in an international organisation’ directs attention to the structure of the organisation and the place of the person in it. The holder of an office in such an organisation may be expected to have a position to which certain duties attach, duties relating to the performance of the organisation’s functions and level of authority with respect of the organisation.²⁰

¹⁵ Part I of the Third Schedule to the IOPI Act.

¹⁶ Item 2 of Part I of the Fourth Schedule to the IOPI Act.

¹⁷ For example, the International Organization for Migration – see regulation 6 of the *International Organization for Migration (Privileges and Immunities) Regulations 1991*.

¹⁸ *Jayasinghe*, at [31] and [34].

¹⁹ *Jayasinghe*, at [37].

²⁰ *Jayasinghe*, at [38].

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27. Whether someone is an office holder is a question of fact, considered on a case-by-case basis. There are 6 criteria for determining whether a person can be said to hold an office in an international organisation, being²¹:

- 4 positive criteria
 - a position to which certain duties attach – the office must exist within the international organisation regardless of the individual who occupies the office from time to time, that is if an individual vacates that office, the office continues to exist to be filled by another individual
 - duties relating to the performance of the organisation's functions – the office must have identifiable duties, functions and responsibilities or powers
 - a level of authority with respect to the organisation
 - the position of the person within the international organisation, and the duties and authority associated with it, should make it apparent why the privileges and immunities are conferred
- 2 negative criteria, the presence of which would indicate the person is not an office holder
 - the position places the person outside the organisational structure
 - the position does not provide the person with any defined duties or authority with respect to the organisation and its functions – for example, the role is merely an advisory function.

28. The duties and authority associated with the person's position in the international organisation are relevant to whether the tax exemption applies. A person is unlikely to be an 'office holder' if their terms of engagement place them outside the organisational structure and do not include defined duties or authority in relation to the organisation and its functions.²² This is consistent with the purpose of the IOPI Act to confer privileges and immunities to assist organisations to perform their functions, rather than to personally benefit persons connected with the organisation.²³

29. Therefore, an office holder can include a person who works as an employee of the international organisation, but an office holder does not include a person (whether an employee or not) who is:

- locally engaged and paid an hourly rate, or
- engaged as an expert or consultant.²⁴

30. It is a matter of fact whether someone is an office holder.²⁵ Furthermore, this may change over time as a person's duties, functions and responsibilities change. It is something that must be considered and evaluated on a regular basis.

²¹ *Hamilton and Commissioner of Taxation* [2020] AATA 1812 at [35–36].

²² *Jayasinghe*, at [38].

²³ *Macoun*, at [54]; *Jayasinghe*, at [39].

²⁴ The Court in *Jayasinghe*, at [52] accepted the Commissioner's view as expressed in former TD 92/153.

²⁵ *The Taxpayer and Commissioner of Taxation* [1997] AATA 318.

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31. The following examples illustrate the concept of a person who is an office holder:

Example 1 – person is an office holder

32. *Chris is employed by an organisation that is an international organisation covered by the IOPI Act (as per the Regulations for that organisation). The Regulations provide that income received from the organisation by an office holder of the organisation is income tax exempt and that there are no further conditions or particulars that apply to that exemption. Chris leads a team that provides ongoing professional advice the organisation relies on to carry out its core functions. Chris has significant organisational responsibilities and functions, including developing organisational strategy and managing employees. He is also able to engage and enter contracts and make financial commitments on behalf of the organisation. If Chris was to leave the organisation, the vacancy would be filled as there is an ongoing need for the responsibilities and functions that he undertakes to continue to be performed. Chris is a person who is an office holder for the purposes of the IOPI Act.*

33. *Any payments that Chris receives from the international organisation are exempt income because the requirements for an income tax exemption to apply, as outlined in paragraph 17 of this Ruling, are satisfied:*

- *The IOPI Act applies to the organisation as it is an international organisation.*
- *Chris is a person connected with an international organisation as he is an office holder of the organisation.*
- *The Regulations for the organisation provide that the income paid to an office holder is exempt income.*
- *The Regulations for the organisation do not provide for any additional conditions or other particulars that need to be satisfied for the exemption to apply (noting that if such conditions or particulars had applied, then they would need to be satisfied in full before the income tax exemption could apply).*

Example 2 – person is not an office holder

34. *Kylie, a management consultant, is engaged by an international organisation on a short-term contract to undertake an operational review of that organisation. Kylie's sole task is to complete the review, with her engagement ending upon its completion. She has the legal status of an independent contractor, serving in her individual capacity and with no authority or other right to enter into any legal or financial commitments on behalf of the international organisation. The position that Kylie occupies does not exist either before or after her engagement. None of the functions she performs will continue to be performed after she completes her engagement. Kylie is not a person who is an office holder for the purposes of the IOPI Act, and this income is not exempt from income tax.*

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Persons who serve on a committee, participate in the work of, or perform a mission on behalf of an international organisation

35. Persons who serve on a committee, participate in the work of an international organisation, or perform a mission on behalf of an international organisation can be exempted from taxation on salaries and emoluments they receive from the organisation.²⁶ Whether these persons are entitled to an exemption from taxation of salaries and emoluments has to be determined in accordance with paragraph 17 of this Ruling.

36. This category of persons focuses on the activities undertaken by the respective persons. The references to the activities, ‘serving on a committee’, ‘participating in the work of an international organisation’, or ‘performing a mission on behalf of an international organisation’, are interpreted using their ordinary meaning. The reference to the activities must then be read in context.

37. A person needs to be acting in an official capacity to be considered to be ‘serving’ on a committee of an international organisation. The committee would generally be an external-facing committee of the international organisation – that is, one that facilitates it to carry out its core work.

38. A person participating in the work of an international organisation requires that person to undertake ‘the work of the organisation’. This requires identifying what is ‘the work of the organisation’. Whether or not the activity undertaken is properly characterised as ‘the work of the organisation’ will usually be identified by reference to the central object of that international organisation. For example, a person working for an international organisation whose mission is to prevent hunger and starvation would be participating in the work of the international organisation if they are working at a food aid distribution station set up by the organisation in a country where severe food shortages were occurring. It would not be satisfied merely because a person works for the international organisation. For example, a person who merely works in the administration of an international organisation is not as such participating in ‘the work’ of the organisation.

39. For a person to perform a mission on behalf of an international organisation requires the person doing that to represent the organisation to someone else. This connotes some interaction between the international organisation and someone else where the person acts on behalf of the organisation representing it in an official capacity, even if that is only temporarily.

40. Examples of persons serving on a committee, participating in the work of, or performing a mission on behalf of an international organisation may include:

- experts
- consultants
- other persons engaged by the organisation to perform a specific act or thing.

41. However, the exemption discussed in paragraph 35 of this Ruling may be limited or subject to conditions, particularly where the person is rendering the services in Australia and is a resident of Australia for taxation purposes. To the extent that the exemption is

²⁶ Item 2A of Part I of the Fifth Schedule to the IOPI Act.

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limited or subject to conditions in relation to a particular international organisation, it will be specified in the Regulations for that organisation. See, for example:

- Asian Development Bank²⁷
- Customs Co-operation Council²⁸
- International Court of Justice²⁹
- the following United Nations Specialized Agencies
 - International Monetary Fund
 - International Bank for Reconstruction and Development
 - International Finance Corporation
 - International Development Association.³⁰

Example 3 – person who is an expert or a consultant

42. *George is engaged directly by an international organisation, in his individual capacity as a technical adviser, to travel to a country to undertake a targeted review, on behalf of the organisation, of the operation of a particular part of the health system. The international organisation is covered by the IOPI Act (as set out in the Regulations for that organisation). The Regulations provide that income received from the organisation by an expert or consultant performing a mission on behalf of the international organisation is income tax exempt. However the Regulations state that the exemption is denied if the person is an Australian resident, in respect of any services that are rendered in Australia.*

43. *The review requires George to travel to the country and make his observations – which encompasses 30 of the 50 days of his engagement. He then comes home to Australia to write a report with recommendations for improvements which encompass the other 20 of the 50 days of his engagement. George completes his engagement upon finalising his report.*

44. *George has no authority or other right to enter into any legal or financial commitments on behalf of the international organisation. The position that George occupies does not exist either before or after his engagement. None of the functions he performs will continue to be performed after he completes his engagement. George is an expert or consultant performing a mission on behalf of an international organisation for the purposes of the IOPI Act.*

45. *The portion of the payments that George receives from the organisation that relates to the period he rendered his services outside of Australia for 30 days is income tax exempt. This is because the requirements for an income tax exemption to apply, as outlined in paragraph 17 of this Ruling, are satisfied for that portion of the payments:*

- *The IOPI Act applies to the organisation as it is an international organisation.*

²⁷ The exemption is denied if the person is an Australian resident and the services are rendered in Australia unless the person is not an Australian citizen and came to Australia solely to perform his or her duties – see regulation 7 of the *Asian Development Bank (Privileges and Immunities) Regulations 1967*.

²⁸ Refer to regulation 9 of the *Customs Co-operation Council (Privileges and Immunities) Regulations 1979*.

²⁹ Refer to regulation 5 of the *International Court of Justice (Privileges and Immunities) Regulations 1967*.

³⁰ Refer to regulation 9 of the *Specialized Agencies (Privileges and Immunities) Regulations 1986*.

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- *George is a person connected with an international organisation as he is an expert or consultant performing a mission on behalf of that international organisation.*
- *The Regulations for the organisation provide for an exemption from income tax for income paid to an expert or consultant performing a mission on behalf of that organisation.*
- *This portion of the payments satisfies the additional conditions and particulars for the exemption to apply, because it relates to the services that George rendered while he was outside of Australia in the overseas country.*

46. *The portion of the payments that George receives from the organisation that relates to the period he rendered his services in Australia for 20 days is assessable income, and therefore taxable. This is because this amount is not income tax exempt as it does not satisfy all the requirements for an income tax exemption to apply that are outlined in paragraph 17 of this Ruling – specifically the additional conditions and particulars for the exemption specified in the Regulations which provide that the exemption is available only in respect of services rendered outside of Australia.*

Persons connected in a specified way with an international organisation

47. This category of persons allows privileges and immunities, including an exemption from taxation, to be conferred to categories of persons of an international organisation that have a designation that is not prescribed in the IOPI Act. This category of persons for a particular international organisation, if it applies, is specified in the Regulations for that international organisation.

48. Once nominated in the Regulations for that international organisation, each category of persons is then assigned privileges and immunities under one of the Second, Third, Fourth or Fifth Schedules. This could include an exemption from taxation. Whether these persons are entitled to an exemption from taxation of salaries and emoluments has to be determined in accordance with paragraph 17 of this Ruling.

Persons formerly connected with an international organisation

49. There are no taxation exemptions for persons who were formerly connected with an international organisation.³¹

50. The IOPI Act and the regulations distinguish between persons currently connected with an international organisation (see paragraph 14 of this Ruling) and those who have stopped or ceased being connected.³² The privileges and immunities differ depending on this status. Part I of each of the Second to Fifth Schedules to the IOPI Act (that provide privileges concerning taxation) only apply to persons currently connected with an international organisation. Part II of each of those Schedules that applies to persons formerly connected with international organisations does not provide any privileges concerning taxation.³³ (See paragraphs 53 to 55 of this Ruling in relation to pensions.)

³¹ See subsection 6(1) of the IOPI Act and Part II of each of the Second to Fifth Schedules to the IOPI Act inclusive.

³² In relation to office holders, refer to *Macoun*, at [46].

³³ In relation to office holders, refer to *Macoun*, at [47].

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51. This distinction is consistent with the purpose of the IOPI Act to confer privileges and immunities to assist organisations to perform their functions, rather than to personally benefit persons connected with the organisation.³⁴ The latter occurs if a person was provided an exemption from taxation for amounts they received after their connection with an international organisation ceased (even if that amount was a consequence of that earlier connection (for example, an eligible termination payment or a pension)).

52. Therefore, section 6-20 of the ITAA 1997 does not apply to the income of a person formerly connected with an international organisation as the IOPI Act does not confer any taxation exemptions upon such a person.

Pensions of former office holders

53. A pension received by a former office holder in an international organisation is not exempted from tax in Australia in relation to the IOPI Act. This is because the IOPI Act does not extend tax exemptions to persons formerly connected with an international organisation. (See paragraphs 49 to 52 of this Ruling).

54. For income of an office holder to be exempted by the IOPI Act, the income must be received:

- as a salary or emolument
- while the person is an officer of an international organisation, and
- from the relevant international organisation itself (rather than from a retirement or superannuation fund).³⁵

55. Pension payments do not generally satisfy these conditions as they are not received by a person while they are an office holder, nor are they paid by an international organisation. Further, a pension cannot be an emolument because it does not flow from the occupation of an office; it flows only on and from ceasing that office.³⁶

Income tax exemption

56. Salaries or emoluments exempt from Australian tax under the IOPI Act and under section 6-20 of the ITAA 1997 are not taken into account in calculating the Australian tax on other assessable income derived by the person.

57. This contrasts to foreign remuneration and earnings of a person working overseas that may be exempt from Australian tax under sections 23AF or 23AG of the *Income Tax Assessment Act 1936*. These are subject to what is referred to as 'exemption with progression', where they are taken into account in calculating the Australian tax on the person's other assessable income (although these amounts themselves are not subject to tax).

³⁴ *Macoun*, at [54]; *Jayasinghe*, at [39].

³⁵ *Macoun*, at [50–51].

³⁶ *Macoun*, at [65] and *Case M90 80 ATC* 648.

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Date of effect

58. When the final Ruling is issued, it is proposed to apply both before and after its date of issue. However, the Ruling will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Ruling. (See paragraphs 75 to 76 of Taxation Ruling TR 2006/10 *Public Rulings*).

Commissioner of Taxation

22 May 2024

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Appendix 1 – Compliance approach

❶ *This Appendix sets out a proposed practical administration approach to assist taxpayers in complying with relevant tax laws. When this Ruling is finalised, provided you follow the advice in this appendix in good faith and consistently with the Ruling section, the Commissioner will administer the law in accordance with this approach.*

Evidence of connection to an international organisation

International organisation

59. An international organisation should apply the concepts outlined in this Ruling when determining whether a person is:

- a high office holder
- accredited to, or in attendance at, an international conference convened by an international organisation
- an office holder, or
- serving on a committee, participating in the work of the international organisation, or performing a mission on behalf of the international organisation.

60. If it does, the Commissioner will accept, as documentary evidence that a person is connected with an international organisation, subject to any evidence to the contrary, a statement from the organisation that contains:

- the name of the person
- a statement that the person is connected with that organisation, and
- the capacity in which the person is connected (such as high office, office holder, et cetera).

Applying for a private ruling

61. If you are a person who is uncertain about whether payments you receive from an international organisation that you may be connected with are assessable or exempt income, you may apply for a private ruling.

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Appendix 2 – Your comments

62. You are invited to comment on this draft Ruling. Please forward your comments to the contact officer by the due date.

63. A compendium of comments is prepared when finalising this Ruling and an edited version (names and identifying information removed) is published to the Legal database on ato.gov.au

64. Please advise if you do not want your comments included in the edited version of the compendium.

Due date: 21 June 2024

Contact officer details have been removed as the comments period has ended

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References

Previous draft:

TR 2019/D1

Related Rulings/Determinations:

TR 2002/21; TR 2006/10

Previous Rulings/Determinations:

TR 92/14; TD 92/153

Previous interpretative decisions:

- ATO ID 2003/909
- ATO ID 2004/64
- ATO ID 2004/136
- ATO ID 2004/285
- ATO ID 2004/286
- ATO ID 2004/287
- ATO ID 2004/866
- ATO ID 2005/116
- ATO ID 2006/240
- ATO ID 2006/241
- ATO ID 2007/220

Legislative references:

- ITAA 1997 6-20
- ITAA 1936 23AF
- ITAA 1936 23AG
- TAA 1953 Sch1 12-1(1)
- IOPI Act 6(1)
- IOPI Act 6(1)(a)(ii)
- IOPI Act 6(1)(b)
- IOPI Act 6(1)(c)
- IOPI Act 6(1)(d)
- IOPI Act 6(1)(e)
- IOPI Act 6(1)(f)
- IOPI Act First Sch
- IOPI Act Second Sch
- IOPI Act Second Sch Part I
- IOPI Act Third Sch
- IOPI Act Third Sch Part I
- IOPI Act Fourth Sch
- IOPI Act Fourth Sch Part I
- IOPI Act Fifth Sch
- IOPI Act Fifth Sch Part I

- Acts Interpretation Act 1901 2
- Asian Development Bank (Privileges and Immunities) Regulations 1967 7
- Customs Co-operation Council (Privileges and Immunities) Regulations 1979 9
- Diplomatic Privileges and Immunities Act 1967 7
- International Court of Justice (Privileges and Immunities) Regulations 1967 5
- International Organization for Migration (Privileges and Immunities) Regulations 1991
- Multilateral Investment Guarantee Agency (Privileges and Immunities) Regulations 1998 6
- Specialized Agencies (Privileges and Immunities) Regulations 1986 9

Cases relied on:

- The Taxpayer and Commissioner of Taxation [1997] AATA 318; 37 ATR 1174; 97 ATC 407
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- Hamilton and Commissioner of Taxation [2020] AATA 1812; 2020 ATC 10-537; 111 ATR 725
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Other references:

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