

# ***IT 2047W - Notice of Withdrawal - Australia/New Zealand Double Taxation Agreement Article 15 - teachers and professors***

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# Notice of Withdrawal

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## Taxation Ruling

### Australia/New Zealand Double Taxation Agreement Article 15 – teachers and professors

Taxation Ruling IT 2047 is withdrawn with effect from today.

1. IT 2047 deals with the taxation of New Zealand teachers and professors visiting and working as teachers in Australia for periods of up to two years.
2. IT 2047 deals with Article 15 of the former Australia-New Zealand tax treaty. There is no similar article in the current treaty which was entered into in 2009.
3. IT 2047 has no ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
19 April 2017

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ATO references

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