


# ***IT 2294H - Notice of Archival - Income tax: whether paragraph 23(q) applies where only part of income liable to income tax overseas***

 This cover sheet is provided for information only. It does not form part of *IT 2294H - Notice of Archival - Income tax: whether paragraph 23(q) applies where only part of income liable to income tax overseas*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2294**

### **Income tax: whether paragraph 23(q) applies where only part of income liable to income tax overseas**

#### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2294 is no longer current and has been archived.

The ruling is about former paragraph 23(q) of the *Income Tax Assessment Act 1936*. Paragraph 23(q) exempted from income tax an Australian resident's income from another country if that income was taxable in that country. The paragraph was repealed in 1986.

**Commissioner of Taxation**

4 September 1996

ATO Ref: NAT 96/4494-6

ISSN 0813 - 3662