

# ***IT 2574W - Withdrawal - Income tax: Australia/United States Double Taxation Convention: Exchange Teachers***

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# Notice of Withdrawal

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## Taxation Ruling

### Income Tax: Australia/United States Double Taxation Convention: Exchange Teachers

Taxation Ruling IT 2574 is withdrawn with effect from today.

1. The purpose of IT 2574 was to clarify the Australian taxation liabilities of Australian and United States teachers participating in teacher exchange programs where those teachers continued to be paid by an education authority in their country of residence.
2. Since IT 2574 issued there have been amendments to section 23AG of the *Income Tax Assessment Act 1936*. Draft Taxation Ruling TR 2004/D1, which issues today, explains the Commissioner's preliminary though considered view on the application of the amended provisions. IT 2574 is therefore withdrawn.

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**Commissioner of Taxation**

2 June 2004

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ATO references

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