IT 2681A - Addendum - Income tax: residency status of business migrants

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Addendum: Income tax: residency status of business migrants

Income Tax Rulings do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of each individual case having regard to any relevant Ruling.

This Addendum amends Taxation Ruling IT 2681 as follows:

1. **Other Rulings on this Topic**

   Omit 'IT 2607'; substitute 'TR 98/17'.

2. **Paragraph 3**

   Insert after 'IT 2607'; '(IT 2607 has now been withdrawn and replaced by TR 98/17)'.

3. **Paragraph 8**

   Insert after 'withdrawn'; '(IT 2607 has now been withdrawn and replaced by TR 98/17)'.

4. **Paragraph 11**

   Omit 'paragraph 5 of Taxation ruling IT 2607'; substitute 'paragraphs 29 and 66 of Taxation Ruling TR 98/17'.

5. **Paragraph 15(a)(1)**

   Insert after 'IT 2607'; 'as originally released (IT 2607 has now been withdrawn and replaced by TR 98/17)'.

6. **After paragraph 31**

   Insert: 'NOTE: IT 2607 has now been withdrawn and replaced by TR 98/17'.

7. **Paragraph 34**

Omit 'IT 2607'; substitute 'TR 98/17'.

8. **Paragraph 35**

Omit '17 of IT 2607'; substitute '38 of TR 98/17'.

Commissioner of Taxation

25 November 1998

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