


TR 2005/8A1 - Addendum - Income tax: the meaning of particular terms in the Government Service Articles of Australia's tax treaties

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Addendum

Taxation Ruling

Income tax: the meaning of particular terms in the Government Service Articles of Australia's tax treaties

This Addendum amends Taxation Ruling TR 2005/8 to reflect the changes to the law caused by the repeal of inoperative provisions by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Taxation Ruling TR 2005/8 is amended as follows:

1. Paragraph 34

Omit 'January 2003'; substitute 'July 2010'.

2. Paragraph 36

Omit 'January 2003'; substitute 'July 2010'.

3. Paragraph 47

Omit 'January 2003'; substitute 'July 2010'.

4. Footnote 14

Omit 'section 221A'; substitute 'the former section 221A'.

5. Paragraph 51

Omit 'January 2003'; substitute 'July 2010'.

6. Paragraph 80

Omit 'January 2003'; substitute 'July 2010'.

7. Footnote 26

Omit 'January 2003'; substitute 'July 2010'.

8. Legislative References

Omit:

- ITAA 1936 221A

Insert:

- ITAA 1936 former 221A
- International Tax Agreements Act 1953 Sch 48
- International Tax Agreements Act 1953 Sch 49

9. Other References

Omit 'January 2003'; substitute 'July 2010'.

This Addendum applies on and from 14 September 2006.

Commissioner of Taxation

20 October 2010

ATO references

NO: 1-20QXF6E

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Assessable income ~~ employment income
- foreign sourced