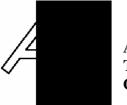
# *CR 2001/33W - Income tax: exempt foreign employment income: Australian Federal Police employees stationed in the Solomon Islands as members of the International Peace Monitoring Team*

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Units document has changed over time. This is a consolidated version of the ruling which was published on *16 October 2002* 



Australian Taxation Office

FOI status: may be released

Class Ruling CR 2001/33 Page 1 of 2

## **Class Ruling**

Income tax: exempt foreign employment income: Australian Federal Police employees stationed in the Solomon Islands as members of the International Peace Monitoring Team

## Preamble

The number, subject heading, and the What this Class Ruling is about (including Tax law(s), Class of persons and Qualifications sections), Date of effect, Withdrawal, Arrangement and Ruling parts of this document are a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.

## Withdrawal

1. This Class Ruling is withdrawn and ceases to have effect after 15 October 2002. The Ruling continues to apply, in respect of the tax law ruled upon, to all persons within the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

## Commissioner of Taxation

1 August 2001

#### Previous draft:

Not previously issued in draft form

#### Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20; TR 96/15; TR 97/16

Subject references:

- foreign Income
- foreign Salary & Wages
- foreign Source Income
- International Tax
- overseas Countries
- overseas Tax Laws
- residence of Individuals

#### · Solomon Islands

Legislative references:

- ITAA 1936 23AG
- ITAA 1936 23AG(1)
- ITAA 1936 23AG(2)
- ITAA 1936 23AG(2)(a)
- ITAA 1936 23AG(2)(b)
- ITAA 1936 23AG(2)(c)
- ITAA 1936 23AG(2)(d)
- ITAA 1936 23AG(2)(e)
- ITAA 1936 23AG(2)(f)
  ITAA 1936 23AG(2)(g)
- ITAA 1936 23AG(2)(g - ITAA 1936 23AG(7)
- ITAA 1936 27A(1)

# Class Ruling **CR 2001/33**

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- ITAA 1936 27A(1)(ja)
- ITAA 1936 27A(1)(k)
- ITAA 1936 27A(1)(ka)
- ITAA 1936 27A(1)(m)
- ITAA 1936 27A(1)(ma)
- ITAA 1936 27A(1)(n)

#### ATO References

NO T2001/012783 BO FOI number: I 1020921 ISSN: 1445 2014 - ITAA 1936 27A(1)(p)

Case references:

- FC of T v French (1957) 98 CLR 398