


CR 2003/61A - Addendum - Income tax: assessability of income: Australian Federal Police (AFP) and Australian Protective Service (APS) employees deployed to the Solomon Islands

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Addendum

Class Ruling

Income tax: assessability of income: Australian Federal Police (AFP) and Australian Protective Service (APS) employees deployed to the Solomon Islands

This Addendum amends Class Ruling CR 2003/61 to address an addition to the class of persons and payment of an additional allowance.

CR 2003/61 is amended as follows:

1. **Omit paragraph 3, and substitute:**
3. The class of persons to whom this Ruling applies are:
 - Australian Federal Police (AFP) employees;
 - Australian Protective Service (APS) employees;
 - Persons seconded to the AFP under section 69D of the *Australian Federal Police Act 1979* for the purposes of deployment as part of the International Deployment Group (IDG), for the period of their deployment; and
 - Persons appointed to the AFP as Special Members of the AFP under section 40E of the *Australian Federal Police Act 1979* for the purposes of deployment as part of the IDG, for the period of their deployment,

who are Australian residents for tax purposes and deployed to the Solomon Islands as part of the Regional Assistance Mission Solomon Islands (RAMSI).

2. **After paragraph 17, insert new paragraph 17A:**

Extended Unaccompanied Overseas Service Allowance

17A. On completion of an employee's nominated Term of Deployment, an employee will accrue an additional entitlement, the Extended Unaccompanied Overseas Service Allowance (EUOSA). EUOSA is provided in recognition of an employee's completion of a period of overseas duty with the IDG, and the challenges involved in performing duty in overseas locations.

3. After paragraph 47, insert new paragraph 47A:

Extended Unaccompanied Overseas Service Allowance

47A. The Extended Unaccompanied Overseas Service Allowance (EUOSA) entitlement is accrued when the employee's nominated Term of Deployment is completed. EUOSA paid to an employee for service while deployed on the RAMSI is exempt from income tax where the employee has been engaged in service in the Solomon Islands for a continuous period of not less than 91 days. EUOSA paid for the purpose of recreation leave accrued while on deployment on the RAMSI, where the employee has been engaged in service in the Solomon Islands for a continuous period of not less than 91 days, is exempt from income tax as it is derived from the foreign service.

This Addendum applies to years commencing 1 July 2003.

Commissioner of Taxation

12 January 2005

ATO references

NO: 2003/11684

ISSN: 1445-2014