


# ***CR 2003/65W - Income tax: Overseas travel expenses - employees of National Capital Authority***

 This cover sheet is provided for information only. It does not form part of *CR 2003/65W - Income tax: Overseas travel expenses - employees of National Capital Authority*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*

## **Class Ruling**

### **Income tax: Overseas travel expenses - employees of National Capital Authority**

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#### ***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**

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1. This Ruling is withdrawn and ceases to have effect after 30 June 2004. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into 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.

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#### **Commissioner of Taxation**

6 August 2003

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#### ***Previous Ruling***

Not previously issued in draft form

#### ***Related Rulings/Determinations:***

TR 92/1; TR 92/20; TR 97/16; TR 98/9; CR 2001/1

#### ***Subject references:***

- Overseas travel expenses
- Work expenses
- Deductions
- Substantiation
- Private and domestic expenses
- Accompanying relatives

*Legislative references:*

- TAA 1953 Part IVAAA
- ITAA 1997 8-1
- ITAA 1997 900-10
- ITAA 1997 900-20
- ITAA 1997 900-30
- ITAA 1997 900-125
- ITAA 1997 900-145
- ITAA 1997 900-150
- Copyright Act 1968

*Case references:*

- Ronpibon Tin NL v. FC of T (1949) 78 CLR 47; (1949) 8 ATD 431
- Case T78 86 ATC 1094
- Case P55 82 ATC 253; 25 CTBR (NS) Case 117

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ATO references

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