



***CR 2003/83W - Income tax: exempt foreign employment income: Papua New Guinea Health Services Support Program (PNG HSSP) employees based in Papua New Guinea and administered by the Australian Agency for International Development (AusAID)***

 This cover sheet is provided for information only. It does not form part of *CR 2003/83W - Income tax: exempt foreign employment income: Papua New Guinea Health Services Support Program (PNG HSSP) employees based in Papua New Guinea and administered by the Australian Agency for International Development (AusAID)*

 This document has changed over time. This is a consolidated version of the ruling which was published on 1 July 2006

## Class Ruling

Income tax: exempt foreign employment  
income: Papua New Guinea Health Services  
Support Program (PNG HSSP) employees  
based in Papua New Guinea and administered  
by the Australian Agency for International  
Development (AusAID)

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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

1. This Class Ruling is withdrawn and ceases to have effect after 30 June 2006. 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.

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### **Commissioner of Taxation**

1 October 2003

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#### *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; IT 2650

#### *Subject references:*

- foreign income
- foreign salary & wages
- foreign source income
- International Tax
- overseas countries
- overseas tax laws
- residence of individuals

# CR 2001/33

- Papua New Guinea

*Legislative references:*

- ITAA 1936 23AG  
- ITAA 1936 SubdivAA of Div 2  
- 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(7)  
- ITAA 1936 27A(1)

- 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)  
- ITAA 1936 27A(1)(p)  
- Copyright Act 1968  
- TAA 1953 PtIVAAA

*Case references:*

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

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ATO References

NO: 2003/12690  
ISSN 1445-2014