

CR 2003/83A - Addendum - 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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Addendum

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)

This Addendum amends Class Ruling CR 2003/83 to address a change in the arrangement concerning an extension to the period of posting of employees to Papua New Guinea.

CR 2003/83 is amended as follows:

1. Omit paragraph 9, and substitute:

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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2006.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

2. Omit paragraph 12, and substitute:

12. The contract for the work expires on 31 December 2005.

3. Omit paragraph 16, and substitute:

16. PNG HSSP employees are required to be posted to Papua New Guinea within the period 1 July 2002 until 31 December 2005. Employees of PNG HSSP have been posted or are expected to be posted for more than 91 days in Papua New Guinea.

This Addendum applies on and from 1 July 2002.

Class Ruling

CR 2003/83

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FOI status: **may be released**

Commissioner of Taxation

9 March 2005

ATO references

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