



***CR 2004/98W - Income tax: assessability of income:
City of Calgary employees working in Australia under
a fire fighter exchange program with an Australian
fire fighting authority***

 This cover sheet is provided for information only. It does not form part of *CR 2004/98W - Income tax: assessability of income: City of Calgary employees working in Australia under a fire fighter exchange program with an Australian fire fighting authority*

 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: assessability of income: City of Calgary employees working in Australia under a fire fighter exchange program with an Australian fire fighting authority

Preamble

The number, subject heading, **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 IVA 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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2006.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.

Commissioner of Taxation

22 September 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16; TR 98/17; TR 2001/13

Subject references:

- Canada
- exempt income
- government service income
- international tax
- residency

Legislative references:

- Copyright Act 1968
- TAA 1953 Pt IVA

- ITAA 1997 6-5(2)
- International Tax Agreements Act 1953 4
- International Tax Agreements Act 1953 Sch 3
- International Tax Agreements Act 1953 Sch 3 Article 3(3)
- International Tax Agreements Act 1953 Sch 3 Article 4(3)
- International Tax Agreements Act 1953 Sch 3 Article 15(1)
- International Tax Agreements Act 1953 Sch 3 Article 19
- International Tax Agreements Act 1953 Sch 3A

ATO references

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