



***CR 2006/108W - Income tax: assessable income:  
Australian Federal Police personnel on long term,  
non-diplomatic posting to East Timor (Timor-Leste)  
under the auspices of the Timor-Leste Police  
Development Program***

 This cover sheet is provided for information only. It does not form part of *CR 2006/108W - Income tax: assessable income: Australian Federal Police personnel on long term, non-diplomatic posting to East Timor (Timor-Leste) under the auspices of the Timor-Leste Police Development Program*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 November 2008*



---

# Notice of Withdrawal

---

## Class Ruling

Income tax: assessable income:  
Australian Federal Police personnel on  
long term, non-diplomatic posting to East  
Timor (Timor-Leste) under the auspices of  
the Timor-Leste Police Development  
Program

Class Ruling CR 2006/108 is withdrawn with effect from today.

1. CR 2006/108 was originally published by the Commissioner on 1 November 2006 setting out the Tax Office's view on the application of section 23AG of the *Income Tax Assessment Act 1936* in relation to the issue identified above.
2. CR 2006/108 is being replaced by CR 2008/71 to consider the deployments made under AFP International Deployment Group, Determination No. 16 of 2007.

---

**Commissioner of Taxation**

5 November 2008

---

ATO references

NO: 2006/20258  
ISSN: 1445-2014  
ATOlaw topic: Income Tax ~~ Assessable income ~~ employment  
income – foreign sourced  
Income Tax ~~ Exempt income ~~ employment income –  
foreign sourced