



Notice of Withdrawal

Class Ruling

Income tax: assessable income:
employees of the Australian Public
Service and the Australian Federal Police
working in Papua New Guinea as part of
the Enhanced Cooperation program

Class Ruling CR 2006/119 is withdrawn with effect from today.

1. Class Ruling CR 2006/119 was originally published by the Commissioner on 6 December 2006 setting out the Commissioner's view on the application of section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936) in relation to the issue identified in CR 2006/119.
2. CR 2006/119 is replaced by CR 2010/56 due to a change in the name of the program under which deployments are made and because of significant changes to the allowances and the terms of deployment.
3. Additionally, the replacement ruling CR 2010/56 addresses a change to the legislation, specifically the insertion of new subsection 23AG(1AA) of the ITAA 1936.
4. As a result of these changes, CR 2006/119 is no longer current and is withdrawn.

Commissioner of Taxation
20 October 2010

ATO references

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foreign sourced