



# ***CR 2013/2W - Income tax: assessable income: certain Australian Agency for International Development employees - deployed to Afghanistan to provide Official Development Assistance***

 This cover sheet is provided for information only. It does not form part of *CR 2013/2W - Income tax: assessable income: certain Australian Agency for International Development employees - deployed to Afghanistan to provide Official Development Assistance*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 August 2014*



## Notice of Withdrawal

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### Class Ruling

#### Income tax: assessable income: certain Australian Agency for International Development employees – deployed to Afghanistan to provide Official Development Assistance

Class Ruling CR 2013/2 is withdrawn with effect from today.

1. CR 2013/2 discusses the taxation treatment of salary and allowances derived by certain Australian Agency for International Development (AusAID) employees deployed to Afghanistan to provide Official Development Assistance, under section 6-5 of the *Income Tax Assessment Act 1997* and section 23AG of the *Income Tax Assessment Act 1936*.
2. CR 2013/2 applies to employees 'who are covered by a Status of Forces Agreement between Australia and the Islamic Republic of Afghanistan' (the Agreement) and who are listed in paragraph 3 of that Class Ruling.
3. The Commissioner has been advised that the following employees (affected employees) are not and were never covered by the Agreement:
  - Development Advisers in Tarin Kowt and Kandahar
  - Stabilisation Advisers in Tarin Kowt and Forward Operating Bases in Uruzgan
  - Minister-Counsellor position in Kabul
  - Counsellor position in Kabul
  - First Secretary and Second Secretary positions in Kabul
4. The fact that these employees are not covered by the Agreement represents a material difference from the scheme that is described in CR 2013/2 and, in accordance with paragraph 9 of that Class Ruling, the Class Ruling has no binding effect on the Commissioner both prior to and following its withdrawal.

# CR 2013/2

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### ATO references

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