



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

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Class Ruling CR 2013/2 is withdrawn with effect from today.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

Error! Reference source not found.

Page 2 of 2

ATO references

NO:	1-5OCFY02
ISSN:	1445-2014
ATOlaw topic:	Income Tax ~~ Exempt income ~~ allowances and benefits Income Tax ~~ Exempt income ~~ employment income – foreign sourced

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).