


***CR 2013/65W - Income tax: assessable income:
Australian Agency for International Development
employees deployed to the Solomon Islands to
provide Official Development Assistance***

 This cover sheet is provided for information only. It does not form part of *CR 2013/65W - Income tax: assessable income: Australian Agency for International Development employees deployed to the Solomon Islands to provide Official Development Assistance*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 October 2014*



Notice of Withdrawal

Class Ruling

Income tax: assessable income:
Australian Agency for International
Development employees deployed to the
Solomon Islands to provide Official
Development Assistance

Class Ruling CR 2013/65 is withdrawn with effect from 1 July 2014.

1. The Ruling is about the application of section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936) to certain Australian Agency for International Development (AusAID) employees deployed to Solomon Islands. The Ruling applies to an arrangement under which the salary and allowances of those employees were exempt from taxation in the Solomon Islands under either:

- the *Memorandum of understanding between the Government of Australia and the Government of the Solomon Islands on development cooperation* (the MOU); or
- the *Agreement between Solomon Islands, Australia, New Zealand, Fiji, Papua New Guinea, Samoa and Tonga concerning the operations and status of the police and armed forces and other personnel deployed in the restoration of law and order and security* [2003] ATS 17 (the RAMSI Agreement).

2. On 1 November 2013 AusAID was absorbed into the Department of Foreign Affairs and Trade (DFAT) and former AusAID employees became employees of DFAT.

DFAT has advised that, as confirmed by a Third Party Note to the Government of the Solomon Islands, from 1 July 2014 the MOU does not apply to DFAT (former AusAID) employees deployed to the Solomon Islands.

DFAT has also advised that as from 1 July 2014 no DFAT (former AusAID) employee deployed to the Solomon Islands is part of a visiting contingent covered by the RAMSI Agreement.

From 1 July 2014, there are no longer any employees who are covered by the arrangement as described in the Ruling.

Commissioner of Taxation

1 October 2014

ATO references

NO: 1-5WS16WP

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Exempt income ~~ allowances and benefits
Income Tax ~~ Exempt income ~~ employment income -
foreign sourced

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