

***TD 2002/D3W - Withdrawal - Income tax: exemption for foreign service: do periods of physical presence in Australia constitute a break in foreign service for the purposes of section 23AG of the Income Tax Assessment Act 1936 ('ITAA 1936')?***

 This cover sheet is provided for information only. It does not form part of *TD 2002/D3W - Withdrawal - Income tax: exemption for foreign service: do periods of physical presence in Australia constitute a break in foreign service for the purposes of section 23AG of the Income Tax Assessment Act 1936 ('ITAA 1936')*?



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## Notice of Withdrawal

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### Draft Taxation Determination

**Income tax: exemption for foreign service: do periods of physical presence in Australia constitute a break in foreign service for the purposes of section 23AG of the *Income Tax Assessment Act 1936* ('ITAA 1936')?**

Draft Taxation Determination TD 2002/D3 is hereby withdrawn.

The issue contained in TD 2002/D3 has been dealt with in an addendum to Taxation Ruling TR 95/16 which issued today.

[**Correction Note:** This Notice of Withdrawal incorrectly refers to Taxation Ruling TR 95/16. The correct reference is Taxation Ruling TR 96/15.]

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**Commissioner of Taxation**

17 July 2002

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ATO References:  
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