IT 2221W - Notice of Withdrawal - Income tax : income derived by non-resident from ex-Australian source, permanent place of abode.

This cover sheet is provided for information only. It does not form part of *IT 2221W - Notice of Withdrawal - Income tax : income derived by non-resident from ex-Australian source, permanent place of abode.*

Australian
Taxation
Office

TAXATION RULING IT 2221

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2221 has been withdrawn.

The Ruling considers the application of sections 23(q) and 23 (r) of the *Income Tax Assessment Act 1936*.

Paragraph 23(q) was repealed by the *Taxation Laws Amendment (Foreign Tax Credits) Act 1986*.

Guidelines for determining the status of individuals as residents or non-residents of Australia for income tax purposes are contained in Taxation Ruling IT 2650. That Ruling was issued on 8 August 1991 and incorporates the guidelines contained in Taxation Ruling IT 2221.

Commissioner of Taxation

8/9/94

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