PS LA 2008/2 (GA) - Non-treaty airlines

Australian Government
Australian Taxation Office

Law Administration Practice Statement (General Administration)

PS LA 2008/2 (GA)

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SUBJECT: **Non-treaty airlines**

PURPOSE: **To advise the Commissioner's approaches to calculating the Australian taxable income of a non-treaty airline**

Table of Contents **Paragraph**

SCOPE

1. This Practice Statement applies to non-treaty airlines. In this Practice Statement, a non-treaty airline means an airline that is a resident of a country that does not have a tax treaty with Australia.[1]

BACKGROUND

2. There is no statutory source rule under Australian income tax law that deems a source for income derived from air transport. There are also issues around apportioning and allocating allowable deductions to Australian-source income from air transport.

3. We recognise that owing to the circumstances outlined in paragraph 2 of this Practice Statement and to the nature of international air transport, there are practical difficulties in working out the Australian taxable income of a non-treaty airline. Despite these difficulties, we need to ensure that non-treaty airlines calculate their taxable income in accordance with Australian income tax law.

4. The purpose of this Practice Statement is to provide direction and assistance to ATO staff on approaches to take when applying tax laws to the calculation of the Australian taxable income of a non-treaty airline. In providing these directions, a degree of flexibility is required, particularly in terms of striking a balance between the cost of compliance and the strict application of the law.

STATEMENT

5. This Practice Statement sets out approaches we will accept in practice for ascertaining the Australian taxable income of a non-treaty airline.

6. As a matter of practical compliance and sensible administration, we have decided that a non-treaty airline that calculates its Australian taxable income based on either the Maritime Formula or the Calcutta Formula (as described in paragraphs 11 to 17 of this Practice Statement) will have complied with Australian income tax law. A non-treaty airline can only use one formula to calculate its Australian taxable income in any given income year. Therefore, an airline cannot use both the Maritime Formula and the Calcutta Formula in the same year.

7. In the future, we may consider other methodologies to calculate a non-treaty airline's Australian taxable income.

8. A key element of both the Maritime Formula and the Calcutta Formula is the determination of 'gross Australian revenue'. We consider that, in most cases, the 'point of uplift' method is the more appropriate method to determine an airline's gross Australian revenue. However, we accept a non-treaty airline may use the 'point of sale' method to determine gross Australian revenue if the airline can demonstrate, if requested to do so, the method's appropriateness to its individual

[1] Australian tax treaties generally follow the Organisation for Economic Co-operation and Development Model Tax Treaty, which includes an article dealing with the allocation of taxing rights in relation to profits derived from shipping and air transport. The *Agreement between the Government of Australia and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income* [1980] ATS 16 (Australia-Philippines tax treaty) is an exception; it contains a modified article dealing only with shipping profits and specifically excludes income from the operation of aircraft in international traffic in the business profits article. Philippines-resident airlines are therefore also encompassed by this Practice Statement. Airlines resident in countries with which Australia has a specific airline profits agreement are not classified as non-treaty airlines.

facts and circumstances. In any given income year, an airline's gross Australian revenue must be determined using either the point of uplift method or the point of sale method. Hence, both methods cannot be used in the same year. The point of uplift and point of sale methodologies are described in paragraphs 22 to 27 of this Practice Statement.

9. The approach a non-treaty airline adopts to calculate its Australian taxable income, in respect of the choice of the Maritime Formula or the Calcutta Formula and in the choice of the point of uplift method or the point of sale method, must be used consistently from year to year, unless there are special circumstances warranting a change in approach. Special circumstances could include:

- an airline wanting to align the approach it uses to calculate Australian taxable income with the approach used to determine taxable position in all other jurisdictions
- a significant change to an airline's accounting system that enables it to more accurately calculate income and expenses attributable to a particular sector.

9A. An airline should inform us in writing if it has changed its approach to calculating taxable income, thoroughly explaining the facts and circumstances that make the change appropriate.

EXPLANATION

10. Our approach to calculating the Australian taxable income of a non-treaty airline is by reference to either the Maritime Formula or the Calcutta Formula. The International Air Transport Association's *Guidelines for Taxation of International Air Transport Profits*[2] describes these formulas as some of the 'generally accepted net income apportionment formulas' to apportion the global net operating result.

Calculating Australian taxable income using the Maritime Formula

11. The Maritime Formula calculates Australian taxable income by apportioning an airline's global result on the basis of Australian revenue to world revenue. The formula is expressed as:

$$\text{Australian Taxable Income} = \left[\frac{\text{Gross Australian Revenue}}{\text{Gross World Revenue}} \times \text{World Net Income} \right] + \text{Net Australian Non Air Transport Income}$$

12. In the Maritime Formula:

- Gross Australian Revenue means the total revenue from air transport activities having a source in Australia. It does not include 'Non Air Transport Income'.

[2] International Air Transport Association (2015) *Guidelines for Taxation of International Air Transport Profits,* https://www.iata.org/en/programs/airline-distribution/taxation/direct-taxation/.

- Gross World Revenue means all revenue from air transport activities, irrespective of the country of source. It does not include Non Air Transport Income.
- World Net Income means the amount of profit from air transport activities, before income tax, appearing in an airline's annual profit and loss statement, adjusted to take into account the general principles under which taxable income is ascertained under Australian income tax law. All material adjustments must be made to the profit and loss amount. At a minimum, adjustments must be made for
  - reserves
  - provisions, and
  - depreciation to reflect the decline in value rates under the uniform capital allowances regime.

  World Net Income does not include Non Air Transport Income.
- Net Australian Non Air Transport Income[3] means Non Air Transport Income to the extent that it has an Australian source under the ordinary provisions of income tax law, with applicable allowable tax deductions subtracted.
- Non Air Transport Income means income of the non-treaty airline that is not related to air transport activities, such as income from interest, rent, duty free shops, restaurants and hotels.

13. Determining whether gross revenue has a source in Australia is crucial to calculating gross Australian revenue. This aspect is discussed further at paragraphs 18 to 33 of this Practice Statement.

Calculating Australian taxable income using the Calcutta Formula

14. Under the Calcutta Formula, Australian taxable income is calculated by deducting from gross Australian revenue all expenditure incurred in gaining that revenue. It is expressed as:

$$\text{Australian Taxable Income} = \text{Gross Australian Revenue} - \left[\text{Direct Expenditure in Australia} + \text{Apportioned Other Expenditure}\right] + \text{Net Australian Non Air Transport Income}$$

15. In the Calcutta Formula:
    - Gross Australian Revenue and Net Australian Non Air Transport Income have the same meanings as under the Maritime Formula (see paragraph 12 of this Practice Statement).
    - Direct Expenditure in Australia means the costs incurred in Australia as part of the Australian air transport activities of the non-treaty airline. It typically includes Australian station and ground costs (such as the salary, wages and costs of employees working in Australia, commissions relating to sales made by agents in Australia, office, rent and other utility costs

[3] In the case of Philippines resident airlines, non-air transport income is subject to rules contained in the Australia-Philippines tax treaty.

and depreciation on assets located in Australia to the extent that tax depreciation for those assets is available in Australia) and other local selling and administrative costs. It does not include the direct costs of flight operations – these are included in 'Apportioned Other Expenditure'.

- Apportioned Other Expenditure means 'Other Expenditure' apportioned according to the extent that it reasonably relates to the production of gross Australian revenue. Other Expenditure refers to all costs incurred in deriving air transport income, with the exception of direct expenditure in Australia or equivalently direct expenditure in a foreign country. Other Expenditure typically includes costs directly attributable to flights that are referrable to gross Australian revenue (for example, fuel, in-flight catering and crew salary, wages and allowances), as well as expenditure related to air transport income that is not directly related to a particular airline route (for example, head office expenses, aircraft depreciation, aircraft lease payments and aircraft maintenance).

16. A reasonable basis for the apportionment of Other Expenditure is the ratio of gross Australian revenue to gross world revenue. We will also accept another basis of apportionment provided it:

    - gives a reasonable reflection of the proportion of expenditure relating to the non-treaty airline's gross Australian revenue
    - is not arbitrary
    - is suitable for the type of expenditure, and
    - gives a correct reflection of the expenditure incurred.

17. Expenditure, in the definitions in paragraph 15 of this Practice Statement, excludes costs that are not deductible under Australian law.

Calculating gross Australian revenue

18. The assessable income of a non-treaty airline is determined based on the same principles as for any other foreign resident. Specifically, subsection 6-5(3) of the *Income Tax Assessment Act 1997* (ITAA 1997) provides that a foreign resident's assessable income includes ordinary income derived directly or indirectly from all Australian sources during an income year. Similarly, subsection 6-10(5) of the ITAA 1997 provides that a foreign resident's assessable income includes statutory income from all Australian sources.

19. There is no statutory rule that deems a source for income derived from air transport. Accordingly, the precise determination of a non-treaty airline's assessable income is based on the common law principles for determining the source of income.

20. Income in a transport business, such as an international airline operation, is produced from the provision of transport services. Determination of the source of income is, in all cases, 'a practical, hard matter of fact'.[4] However, it is clear from case law that a number of factors are important in determining source of income from performing services, including the place where the contract for services is

[4] *Nathan v Federal Commissioner of Taxation* [1918] HCA 45; 25 CLR 183 at [190].

entered into, the place where the services are performed and the place where payment for the services is made.[5]

21. It is neither possible nor appropriate for us to be prescriptive about which factors should be dominant in the case of air transport income derived by non-treaty airlines or how the interplay of those factors will apply to all non-treaty airlines in all circumstances.

22. Historically, there are 2 methods that we have accepted to determine the source of air transport income derived by airlines:

- the point of uplift method, which broadly approximates to the common law principle which allocates the source of income based on the place where services are performed, and
- the point of sale method, which broadly approximates to the place where a contract for services is entered into.

23. We consider that in most cases the place of performance, being where the actual provision of transportation services takes place, will be the vital factor leading to the derivation of income. However, given the cross-border nature of air transportation, practical and legal issues may arise with respect to working out the source of income generated by the performance of such activity. For instance, do you attribute the source of income proportionately to the respective parts of national and international airspace that comprise an airline's journey? To overcome these difficulties, we consider that the place where carriage commences – otherwise known as the point of uplift – is a reasonable approximation of the place of performance source rule.

24. The point of uplift method allocates an Australian source to sales income for flights where the carriage commences in Australia. The income attributable to carriage from point-to-point is allocated to Australia, where the first point is Australia and the second point is the final destination of the passenger. Where a ticket itinerary for a flight commencing in Australia includes a transit stop – such as a stop to refuel or to allow passengers to change carriage to another aircraft of the airline – between Australia and the final destination, we regard gross revenue derived from the entire journey as having an Australian source under the uplift method. On the other hand, where a flight commencing in Australia includes a stopover – that is, a significant break in the journey, such as an overnight stay in a hotel – the stopover destination is treated, under the point of uplift method, as the final destination.

25. The point of sale method allocates an Australian source to all gross income derived by an airline from tickets sold in Australia, provided the carriage is undertaken by that airline. It is irrelevant whether or not the carriage is to and from Australia. We may accept the point of sale method as the determinant of gross Australian revenue where the circumstances of a non-treaty airline demonstrate that this is a more appropriate source rule.

26. Examples of the types of circumstances which would make the point of sale method more appropriate than the point of uplift method might include where a non-treaty airline:

- carries on significant operations in Australia, as evidenced by the existence of operational and sales offices, or

[5] See, for example, *Commissioner of Taxation v Cam & Sons, Ltd* (1936) 36 SR (NSW) 544 at [548], per Jordan CJ.

- engages in specific and strategic marketing and advertising in Australia.

26A. It may also be appropriate to examine the way in which the gross revenue of the non-treaty airline is determined in other tax jurisdictions, although this will not necessarily decide the most appropriate method of determining gross Australian revenue.

27. Generally, the point of sale will align with the place where the contract is entered into. However, in the case of internet and other forms of electronic sales, the point of sale may not always accord with the place where the contract is entered into based on contract law principles.[6] Nonetheless, we accept that the point of sale method is a reasonable approximation of the 'place of contract' source rule taken as a whole under prevailing selling processes.

Calculating gross Australian revenue for code-share and similar arrangements

28. We consider that income derived under code-share, or arrangements similar to code-share, is income from air transport activities. Ascertaining whether such income has a source in Australia will involve applying the point of sale method or point of uplift method.

29. Code-share type arrangements vary between airlines. Generally, under code-share and similar arrangements, travellers purchasing one airline's tickets may find themselves travelling on another airline's plane.

30. A code-share type arrangement may involve an 'operating carrier', which operates the aircraft used for a flight, along with a 'marketing carrier', which purchases seats from the operating carrier for on-sale to the public. If a non-treaty airline is the marketing carrier, the amount included in gross Australian revenue under the point of sale method is the 'net' amount derived from tickets sold in Australia by the non-treaty airline; that is, the full fare the marketing carrier charges the passenger less the amount it pays to the operating carrier to acquire seats. Furthermore, the amount included in gross Australian revenue under the point of uplift method is the 'net' amount derived from tickets sold anywhere in the world by the non-treaty airline, but only in relation to flights departing Australia (see paragraph (a) of Example 2 of this Practice Statement).[7]

31. If a non-treaty airline is the operating carrier, the amount included in gross Australian revenue under the point of sale method is the fee received from the marketing carrier from tickets sold in Australia. Additionally, under the point of uplift method, only the portion of the fee received relating to flights leaving Australia is included in gross Australian revenue (see paragraph (b) of Example 2 of this Practice Statement).

32. A code-share type arrangement may involve a 'seat swap' arrangement, such that neither airline pays the other a fee, but instead agrees that the exchange of seats represents full consideration. In such an arrangement, each airline keeps the entire revenue generated from its sale of tickets, irrespective of which airline performs the flight. Under the point of sale method, the non-treaty airline needs to include in gross Australian revenue the total revenue from tickets it sold in

[6] It is relevant to note that the place where a contract is treated as having been entered into can be affected by the *Electronic Transactions Act 1999* and equivalent state and territory legislation. However, this Act does not affect any determination of the place where a ticket is sold, for the purposes of applying the point of sale method to calculate gross Australian revenue.

[7] The net amount derived from ticket sales has been included in gross Australian revenue. Gross worldwide revenue in the Maritime Formula should also be calculated on the same basis.

Australia, whether or not the tickets are for flights operated by the non-treaty airline or another airline. Under the point of uplift method, the amount derived from tickets sold by the non-treaty airline anywhere in the world needs to be included in gross Australian revenue, irrespective of whether it performed the flight, but only the portion relevant to flights leaving Australia.

33. Airlines may sell tickets in the capacity of an agent. Such situations must be distinguished from code-share type arrangements. Where an airline makes a sale in an agency capacity, it does not have responsibility for the carriage of the actual passenger aboard the airline performing the flight. The commission received by the airline making the sale is not income from air transport activities. Consequently, when calculating taxable income under the Maritime Formula or Calcutta Formula, the income must be treated as Non Air Transport Income.

34. Examples 2 and 3 of this Practice Statement apply the principles to arrangements which involve a code-share.

Other matters

Converting amounts of foreign currency

35. We will accept an approach for converting foreign currency amounts into Australian currency where it is consistent with the rules contained in Subdivisions 960-C or 960-D of the ITAA 1997, as modified by the *Income Tax Assessment (1997 Act) Regulations 2021*.

Foreign income tax offsets

36. Under Division 770 of the ITAA 1997, a taxpayer may be entitled to a non-refundable tax offset for foreign income tax paid on an amount included in assessable income.[8] This offset effectively reduces the potential Australian tax that would be payable on double-taxed amounts.[9] Division 770 will apply from income years, statutory accounting periods and notional accounting periods starting on or after 1 July 2008.

Non-arm's length dealings between different parts of the same entity

37. Where a non-treaty airline operates in Australia through a branch (permanent establishment), consideration should be given to the application of former Division 13 of Part III of the *Income Tax Assessment Act 1936*, which allows for the arm's length allocation of the appropriate part of the income, profits and expenses between the Australian and foreign operations.

Examples on calculating gross Australian revenue

Example 1 – basic example

38. *One hundred people purchase Sydney to London return airline tickets, stopping in country A. The stop does not significantly break the passengers' journey (refer*

[8] Section 770-1 of the ITAA 1997.
[9] Paragraph 1.18 of the Explanatory Memorandum to the Tax Laws Amendment (2007 Measures No. 4) Bill 2007.

to paragraph 24 of this Practice Statement). The return fare is $2,700. The flight is performed entirely by the non-treaty airline.

(a) *Assuming all 100 return tickets are sold through the non-treaty airline's office in Sydney:*

(i) *Using the point of uplift method – the Sydney to London portion of the fares, namely half of the total, or $135,000 ($2,700 × 100 tickets ÷ 2), is included as gross Australian revenue. Australian revenue is calculated in this manner because the point of uplift for the Sydney to London leg of the journey occurs in Australia.*

(ii) *Using the point of sale method – the total of the fares of $270,000 ($2,700 × 100 tickets) is included as gross Australian revenue. As the tickets were sold in Australia, the whole amount of the fares is Australian revenue, irrespective of the point of uplift.*

(b) *Assuming all 100 return tickets are sold overseas:*

(i) *Using the point of uplift method – the Sydney to London portion of the fares, namely half of the total, or $135,000 ($2,700 × 100 tickets ÷ 2), is included as gross Australian revenue given that uplift for that leg of the journey occurs in Australia.*

(ii) *Using the point of sale method – no amount is included as Australian revenue, given that the tickets were not sold in Australia.*

Example 2 – code-share – aircraft of only one airline used for flights

39. *One hundred people purchase Sydney to London return airline tickets, stopping in Country A. The stop does not significantly break the passengers' journey. The flights operate under a code-share arrangement by 2 airlines, 'Operating Carrier' and 'Marketing Carrier'. Operating Carrier operates the aircraft used for the flights, while Marketing Carrier markets and sells tickets on the flights. The return fare is $2,700. Under the code-share arrangement between the 2 airlines, Marketing Carrier pays Operating Carrier 90% of the ticket sale price, retaining a 10% margin. All 100 return tickets are sold by Marketing Carrier through its Sydney sales office.*

(a) *Assuming that Marketing Carrier is a non-treaty airline:*

(i) *Using the point of uplift method – Marketing Carrier receives total ticket revenue of $135,000 ($1,350 × 100 tickets) for the Sydney to London portion of the fares. Marketing Carrier pays Operating Carrier $121,500 in respect of the tickets sold (90% × $1,350 × 100 tickets). Marketing Carrier's net revenue of $13,500 has an Australian source and is included as gross Australian revenue.*

(ii) *Using the point of sale method – Marketing Carrier receives total ticket revenue of $270,000 ($2,700 × 100 tickets) for the tickets sold in its Sydney sales office. Marketing Carrier pays Operating Carrier $243,000 in respect of the tickets sold (90% × $2,700 ×*

100 tickets). Marketing Carrier's net revenue of $27,000 has an Australian source and is included as gross Australian revenue.

(b) *Assuming that Operating Carrier is a non-treaty airline:*

(i) *Using the point of uplift method – the Sydney to London portion of the fare income derived by Operating Carrier, attributable to the sales by Marketing Carrier, is included as gross Australian revenue. Accordingly, Operating Carrier's gross Australian revenue is $121,500 (90% × $2,700 × 100 tickets ÷ 2).*

(ii) *Using the point of sale method – the total fare income derived by Operating Carrier, attributable to the sales by Marketing Carrier in its Sydney office, is included as gross Australian revenue. Operating Carrier's gross Australian revenue is therefore $243,000 (90% × $2,700 × 100 tickets).*

Note that if Operating Carrier had also sold tickets to customers itself, it would have further gross Australian revenue under the point of uplift method. Additionally, Operating Carrier would have further gross Australian revenue using the point of sale method, to the extent that the sales occurred in Australia.

Example 3 – code-share – aircraft of more than one airline used for flights

40. *One hundred people purchase Sydney to London return airline tickets, stopping in Country A. The flights operate under a code-share arrangement by 2 airlines, Airline 1 and Airline 2. Both airlines market and sell the flights. The return fare is $2,700. Under the code-share arrangement between the airlines, the airline that actually performs the flight derives 90% of the fare sold by the other airline. All 100 return tickets are sold in Australia. Specifically, Airline 1 sells 40 tickets, while Airline 2 sells 60 tickets.*

41. *Table 1 of this Practice Statement provides details of the route flown by each airline, the number of passengers transported and the value of performing each leg of the flight.*

Table 1: Flight details for Example 3

Airline	***Route***	***Passengers***	***Fare***
Airline 1	*Sydney to Country A*	*100*	*$350*
Airline 2	*Country A to London*	*100*	*$1,000*
Airline 2	*London to Country A*	*100*	*$1,000*
Airline 1	*Country A to Sydney*	*100*	*$350*

This gives a total fare of $2,700.

42. *Tables 2 and 3 of this Practice Statement demonstrate the point of uplift method and point of sale method for Example 3, assuming that Airline 1 is a non-treaty airline.*

Table 2: Using the point of uplift method

Steps	***Amount***
Fares sold by Airline 1 on the journey departing from Australia ($1,350 × 40 tickets)	*$54,000*
less fee paid to Airline 2 for seats on the Country A to London leg (90% × $1,000 × 40 tickets)	*− $36,000*
plus 90% of fares sold by Airline 2 on Sydney to Country A leg (90% × $350 × 60 tickets)	*+ $18,900*
Gross Australian revenue of Airline 1	***$36,900***

Table 3: Using the point of sale method

Steps	***Amount***
Fares sold by Airline 1 in its Sydney sales office ($2,700 × 40 tickets)	*$108,000*
less fee paid to Airline 2 for seats on Airline 2 operated flights (90% × $2,000 × 40 tickets)	*− $72,000*
plus 90% of fares sold by Airline 2 in its Sydney sales office (90% × $700 × 60 tickets)	*+ $37,800*
Gross Australian revenue of Airline 1	***$73,800***

43. *Tables 4 and 5 of this Practice Statement demonstrate the point of uplift method and point of sale method for Example 3, assuming that Airline 2 is a non-treaty airline*.

Table 4: Using the point of uplift method

Steps	***Amount***
Fares sold by Airline 2 on the journey departing from Australia ($1,350 × 60 tickets)	*$81,000*
less fee paid to Airline 1 for seats on the Sydney to Country A leg (90% × $350 × 60 tickets)	*− $18,900*
plus 90% of fares sold by Airline 1 on Country A to London leg (90% × $1,000 × 40 tickets)	*+ $36,000*
Gross Australian revenue of Airline 2	***$98,100***

Table 5: Using the point of sale method

Steps	***Amount***
Fares sold by Airline 2 in its Sydney sales office ($2,700 × 60 tickets)	*$162,000*
less fee paid to Airline 1 for seats on Airline 1 operated flights (90% × $700 × 60 tickets)	*− $37,800*

plus 90% of fares sold by Airline 1 in its Sydney sales office (90% × $2,000 × 40 tickets)	*+ $72,000*
Gross Australian revenue of Airline 2	***$196,200***

Date issued: 17 April 2008

Date of effect: This Practice Statement applies to income years commencing after its date of issue

Amendment history

27 February 2025

Part	Comment
Throughout	Content checked for technical currency and accuracy. Updated in line with current ATO style and accessibility requirements.

References

Legislative references	ITAA 1936 former Part III Div 13 ITAA 1997 6-5(3) ITAA 1997 6-10(5) ITAA 1997 770-1 ITAA 1997 Div 770 ITAA 1997 Subdiv 960-C ITAA 1997 Subdiv 960-D Electronic Transactions Act 1999 Income Tax Assessment (1997 Act) Regulations 2021
Case references	Commissioner of Taxation v Cam & Sons, Ltd (1936) 36 SR (NSW) 544; 4 ATD 32; 53 WN (NSW) 172 Nathan v Federal Commissioner of Taxation [1918] HCA 45; 25 CLR 183; 24 ALR 286
Other references	Agreement between the Government of Australia and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income [1980] ATS 16 Explanatory Memorandum to the Tax Laws Amendment (2007 Measures No.4) Bill 2007 International Air Transport Association (2015) *Guidelines for Taxation of International Air Transport Profits*, https://www.iata.org/en/programs/airline-distribution/taxation/direct-taxation/

ATO references

ISSN	2651-9526
File no	07/17966; 1-14G4T2AQ
ATOlaw topic	Industry / occupation specific matters ~~ Airline industry International issues ~~ Non-resident Australian income ~~ Other