




TD 92/107W - Income tax: foreign income: are income or profits which are assessable in a listed country considered to be subject to tax in the listed country within the meaning of section 324 if, after the recoupment of prior year losses and other deductions, it is determined by the country that not tax is payable?

 This cover sheet is provided for information only. It does not form part of *TD 92/107W - Income tax: foreign income: are income or profits which are assessable in a listed country considered to be subject to tax in the listed country within the meaning of section 324 if, after the recoupment of prior year losses and other deductions, it is determined by the country that not tax is payable?*

 This Determination has been replaced by TD 96/38

 This document has changed over time. This is a consolidated version of the ruling which was published on *18 September 1996*

Notice of Withdrawal

Income tax: foreign income: are income or profits which are assessable in a listed country considered to be subject to tax in the listed country within the meaning of section 324 if, after the recoupment of prior year losses and other deductions, it is determined by the country that no tax is payable?

Taxation Determination TD 92/107 is withdrawn.

It is replaced by Taxation Determination TD 96/38 which issued today.

Commissioner of Taxation

18 September 1996

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