


TD 93/223A - Addendum - Income tax: are non-resident students who are in Australia on short-term vocational experience entitled to a tax-free threshold?

 This cover sheet is provided for information only. It does not form part of *TD 93/223A - Addendum - Income tax: are non-resident students who are in Australia on short-term vocational experience entitled to a tax-free threshold?*

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Addendum

Income tax: are non-resident students who are in Australia on short-term vocational experience entitled to a tax-free threshold?

Preamble

*This Addendum forms part of the Determination; it is not a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Determination is a public ruling and how it is binding on the Commissioner.*

This Addendum amends Taxation Determination TD 93/223 as follows:

1. **Paragraph 1**

- (a) Omit 'IT 2607'; substitute 'Taxation Ruling TR 98/17'.
- (b) Insert after 'visitors to Australia.'; 'Section 995-1 of the *Income Tax Assessment Act 1997* refers to the same tests.'

2. **Note 2**

Delete.

3. **Related Rulings**

Omit 'IT 2268; IT 2607'; substitute 'TR 98/17'.

Commissioner of Taxation

25 November 1998

[ATO Ref:](#) NAT 98/8327-4