TD 93/30W - Income tax: does exemption with progression apply in calculating provisional tax when exempt foreign source income is involved?

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This document has changed over time. This is a consolidated version of the ruling which was published on 1 November 2006

Taxation Determination

TD 93/30

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Notice of Withdrawal

Taxation Determination

Income tax: does exemption with progression apply in calculating provisional tax when exempt foreign source income is involved?

Taxation Determination TD 93/30 is withdrawn with effect from today.

- 1. Taxation Determination TD 93/30 explains that taxpayers that have exempt foreign earnings under either section 23AF or section 23AG of the *Income Tax Assessment Act* 1936 in respect of foreign employment must have that exempt income taken into account in calculating the amount of provisional tax on any non-exempt income.
- 2. The pay as you go (PAYG) instalment system replaced the provisional tax system for the 2000-2001 and later income years.
- 3. The Determination does not have application to income tax years after the 1999-2000 income year.

Commissioner of Taxation

1 November 2006

ATO references

NO: 2005/18404 ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ International ~~ foreign income and expenses

Income Tax ~~ Withholding Tax ~~ dividends, interest and royalties