TR 2004/10W - Income tax: the assessability of salary and wages derived under teacher exchange programs between Australia and the United States

This cover sheet is provided for information only. It does not form part of *TR 2004/10W - Income tax: the assessability of salary and wages derived under teacher exchange programs between Australia and the United States*

This document has changed over time. This is a consolidated version of the ruling which was published on *11 January 2012*

Generated on: 27 November 2026, 04:59:08 AM

Notice of Withdrawal

Taxation Ruling

Income tax: the assessability of salary and wages derived under teacher exchange programs between Australia and the United States

Taxation Ruling TR 2004/10 is withdrawn with effect from today.

1. Taxation Ruling TR 2004/10 deals with the assessability of salary and wages derived under teacher exchange programs between Australia and the United States (US). The Ruling looks at the application of section 23AG of the *Income Tax Assessment Act 1936* (ITAA 1936) and its interaction with the tax treaty between Australia and the United States (the US Convention).

2. With effect from 1 July 2009, subsection 23AG(1AA) of the ITAA 1936 limits the tax exemption for foreign employment income to certain aid workers, charitable workers and government employees deployed as a member of a disciplined force. In general, teachers participating in teacher exchange programs will not satisfy the new conditions for the exemption.

3. Accordingly, certain statements in TR 2004/10 are no longer current and the Ruling is therefore withdrawn. It is not proposed to issue a replacement ruling.

Commissioner of Taxation
11 January 2012

ATO references

NO:	1-2DUHI0L
ISSN:	1039-0731
ATOlaw topic:	Income tax ~~ Assessable income ~~ employment income – foreign sourced Income tax ~~ Exempt income ~~ employment income – foreign sourced