s 22(1)(a)(ii)

From: \$ 22(1)(a)(ii)

Sent: I nursday, 26 June 2014 3:48 PM **To:** s 22(1)(a)(ii) ; Moraitis, Chris

Cc: s 22(1)(a)(ii)

Subject: A I U class ruling on Afghanistan [SEC=UNCLASSIFIED]

Secretary, Chris

The ATO has advised that an addendum to the Afghanistan Ruling (CR2013/2) was published yesterday, setting an end date of 30 June 2014 to the Ruling. The effect of the addendum is that no-one (even if they had previously relied on the scheme during the validity of the class ruling) is able to rely on the Ruling from 1 July 2014. ATO will also be withdrawing the Ruling.

ATO said they would <u>not</u> be seeking to pursue any back taxes from anyone who had relied on the Class Ruling during the period of its validity. It has asked us for information regarding an approximate number of affected employees and average salary of employees to get an understanding of the financial implications of not doing so.

ATO will provide some suggested wording for guidance to affected employees. We'll aim to advise affected staff as early as possible next week. We'll also let Jon Philp know.

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Integration Task Force

Department of Foreign Affairs and Trade

Canberra ACT Australia

s 22(1)(a)(ii)