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**From:** Simon Weiss  
**Sent:** Friday, 14 December 2018 9:50 AM  
**To:** Goran Marinovic  
**Subject:** [REDACTED]  
**Attachments:** [REDACTED]

Hi Goran,

As per our MOC message.

Regards,

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**Simon Weiss**  
International, Tax Counsel Network  
Australian Taxation Office  
P 02 6216 1943

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**From:** White, Clele [<mailto:Clele.White@dfat.gov.au>]  
**Sent:** Friday, 14 December 2018 9:06 AM  
**To:** Carl Mitchell; Simon Weiss  
**Subject:** [REDACTED]

**UNCLASSIFIED**

Hi Carl,

Apologies for chasing this one as you have been so helpful but we have received further correspondence from [REDACTED]

I have also included Simon in the email as he recently provided us the opportunity to comment on a draft ruling regarding income tax exemptions for officers of international organisations (quite coincidental considering this matter!).

I am not sure who you sent the request to Carl, but I was hoping that between us all we might be able to help get this matter dealt with.

Simon, I will get our comments on the draft through to you soon, however in the meantime I was hoping you could look at the following request I sent through to Carl. Taking into account the draft ruling Appendix 1- Compliance approach – Evidence of connection to an international organisation, I was hoping that perhaps the letter [REDACTED] confirming his status as an employee, and our letter confirming tax exemptions for employees, might be sufficient to assess his claim?

I would be really grateful if you could either advise or pass me onto a good contact who can help us out.

Cheers

Clele

**Ms Clele White**  
Protocol Officer

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**From:** White, Clele  
**Sent:** Thursday, 6 December 2018 3:28 PM  
**To:** 'Carl Mitchell' <[Carl.Mitchell@ato.gov.au](mailto:Carl.Mitchell@ato.gov.au)>  
**Subject:** [REDACTED]

**UNCLASSIFIED**

Hi Carl,

Thank you so much for helping me find the right person for this.

Background:

[REDACTED] is an international organisation for the purposes of Australian legislation including the International Organisations (Privileges and Immunities) Act 1963 (IOPIA) and the Specialized Agencies (Privileges and Immunities) Regulations 1986. Under that legislation, employees (including Australian citizens) [REDACTED] are entitled to income taxation exemption.

[REDACTED] approached DFAT for assistance after an application for taxation exemption was rejected by the ATO. He provided DFAT with documentation [REDACTED] (previously provided to ATO) supporting the position [REDACTED] as an official of the organisation for the purposes of the legislation (attached).

DFAT has provided [REDACTED] with the attached letter.

Is there any more information that DFAT could provide to assist the ATO in considering this matter?

Kind regards

Clele

**Ms Clele White**  
Protocol Officer  
Protection, Privileges and Immunities Section  
Protocol Branch  
Department of Foreign Affairs and Trade

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Australian Taxation Office

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**From:** White, Clele <Clele.White@dfat.gov.au>  
**Sent:** Friday, 11 January 2019 8:56 AM  
**To:** Simon Weiss  
**Cc:** Goran Marinovic  
**Subject:** RE: Regulations to do with International Organisations (Privileges and Immunities) Act 1963 [SEC=UNCLASSIFIED]

**UNCLASSIFIED**

Hi Simon,

Thanks for the update.

I will have a look through our records and legal's but nothing I'm not sure how successful I will be.

Clele

**Ms Clele White**  
Assistant Director  
Protection, Privileges and Immunities Section  
Protocol Branch  
Department of Foreign Affairs and Trade

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**From:** Simon Weiss <[Simon.Weiss@ato.gov.au](mailto:Simon.Weiss@ato.gov.au)>  
**Sent:** Thursday, 10 January 2019 4:31 PM  
**To:** White, Clele <[Clele.White@dfat.gov.au](mailto:Clele.White@dfat.gov.au)>  
**Cc:** Goran Marinovic <[Goran.Marinovic@ato.gov.au](mailto:Goran.Marinovic@ato.gov.au)>  
**Subject:** RE: Regulations to do with International Organisations (Privileges and Immunities) Act 1963 [SEC=UNCLASSIFIED]

Hi Clele,

I can confirm that we are continuing to work on the rewrite of the international organisations ruling and that I will be in touch to let you know of how things stand once the respective authorising officers have had a chance to consider it after the leave.

In the meantime I was hoping to be able to ask you for a favour – **we are looking for a copy of the Explanatory Statement to the Specialized Agencies (Privileges and Immunities) Regulations 1986. I was hoping that the Department of Foreign Affairs and Trade may have a copy.** If you do and could provide us with a copy then that would be greatly appreciated. (Due to their age they are not available on public databases such as ComLaw and Austlii).

Please do not hesitate to contact me if you have any queries in regards to any of this.

Regards,

**Simon Weiss**

International, Tax Counsel Network  
Australian Taxation Office

P 02 6216 1943

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**From:** White, Clele <Clele.White@dfat.gov.au>  
**Sent:** Friday, 4 January 2019 10:15 AM  
**To:** Simon Weiss  
**Cc:** Michael McCormack  
**Subject:** RE: Matters concerning International Organisations (Priviledges and Immunities) Act 1963 [DLM=Sensitive]  
**Attachments:** Draft TR - International Orgs - DFAT final comments.DOCX

**Sensitive**

Hi Simon,

That looks good. I have made some small comments/changes in the attached document.

We look forward to receiving the final document.

Kind regards and best wishes for the New Year!

Clele

**Ms Clele White**  
Assistant Director  
Protection, Privileges and Immunities Section  
Protocol Branch  
Department of Foreign Affairs and Trade

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**From:** Simon Weiss <Simon.Weiss@ato.gov.au>  
**Sent:** Friday, 4 January 2019 9:14 AM  
**To:** White, Clele <Clele.White@dfat.gov.au>  
**Cc:** Michael McCormack <Michael.McCormack@ato.gov.au>  
**Subject:** FW: Matters concerning International Organisations (Priviledges and Immunities) Act 1963 [DLM=Sensitive]

Hi Clele,

Thank-you again to you and your colleagues for reviewing the draft Ruling.

I have now updated it to take the comments that you have made into account.

As per our e-mail conversations I would like to take you up on your offer to have another look at the Ruling.

I have enclosed both the updated Ruling and the version of the Ruling in which you provided your comments, to which I have annotated responses to the concerns that have been raised:

Our senior approving officers are all on leave for January and so there may be some changes to the wording of the text as currently drafted once they have reviewed it. If this occurs then I will let you know.

However I thought it better, in the interests of time to send you the updated version to allow you to consider it in line of the changes so we can agree that they are headed in the right direction s47C

– happy to take your advice on this.

Please do not hesitate to contact me if you have any queries in regards to any of this.

Regards,

**Simon Weiss**  
International, Tax Counsel Network  
Australian Taxation Office  
P 02 6216 1943

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**From:** White, Clele [<mailto:Clele.White@dfat.gov.au>]  
**Sent:** Friday, 21 December 2018 10:18 AM  
**To:** Simon Weiss  
**Cc:** Michael McCormack  
**Subject:** RE: Matters concerning International Organisations (Privileges and Immunities) Act 1963 [DLM=Sensitive]

**Sensitive**

That sounds fine Simon, happy to have another look.

Kindest regards and well wishes for the holiday season.

Clele

**Ms Clele White**  
Protocol Officer  
Protection, Privileges and Immunities Section  
Protocol Branch  
Department of Foreign Affairs and Trade

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**From:** Simon Weiss <[Simon.Weiss@ato.gov.au](mailto:Simon.Weiss@ato.gov.au)>  
**Sent:** Friday, 21 December 2018 10:17 AM  
**To:** White, Clele <[Clele.White@dfat.gov.au](mailto:Clele.White@dfat.gov.au)>  
**Cc:** Michael McCormack <[Michael.McCormack@ato.gov.au](mailto:Michael.McCormack@ato.gov.au)>  
**Subject:** RE: Matters concerning International Organisations (Privileges and Immunities) Act 1963 [DLM=Sensitive]

Hi Clele,

Thank-you to you and your colleagues for taking a look through the Ruling and providing your comments, we greatly appreciate them.

If it works for you what we would like to do is work through the comments, make updates and changes and, then pass it by DFAT for another quick look before we then proceed to issue it. To that extent, I will be working in January so should be able to resolve this early in the New Year.

I hope you have a Merry Christmas and a Happy New Year.

Regards,

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**Simon Weiss**  
International, Tax Counsel Network  
Australian Taxation Office  
P 02 6216 1943

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**From:** White, Clele [<mailto:Clele.White@dfat.gov.au>]  
**Sent:** Thursday, 20 December 2018 2:29 PM  
**To:** Simon Weiss  
**Cc:** Michael McCormack  
**Subject:** RE: Matters concerning International Organisations (Priviledges and Immunities) Act 1963 [DLM=Sensitive]

**Sensitive**

Hi Simon,

Please find attached our comments in track changes. Happy to discuss.

s47C [Redacted]

[Redacted]

[Redacted]

[Redacted]

Kindest regards and good wishes for the holidays.

Clele

**Ms Clele White**  
Protocol Officer  
Protection, Privileges and Immunities Section  
Protocol Branch  
Department of Foreign Affairs and Trade



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From: Simon Weiss <[Simon.Weiss@ato.gov.au](mailto:Simon.Weiss@ato.gov.au)>

Sent: Wednesday, 28 November 2018 4:12 PM

To: White, Clele <[Clele.White@dfat.gov.au](mailto:Clele.White@dfat.gov.au)>

Cc: Daalder, Natalie <[Natalie.Daalder@dfat.gov.au](mailto:Natalie.Daalder@dfat.gov.au)>; Michael McCormack <[Michael.McCormack@ato.gov.au](mailto:Michael.McCormack@ato.gov.au)>

Subject: RE: Matters concerning International Organisations (Privileges and Immunities) Act 1963 [DLM=Sensitive]

Hi Clele,

Thank-you for getting back to me so promptly, I greatly appreciate it.

We are in the process of updating **Taxation Ruling TR 92/14 - Income tax: taxation privileges and immunities of prescribed International Organisations** and their staff which you can access here <http://ato.gov.au/law/view/document?DocID=TXR/TR9214/NAT/ATO/00001>

This follows the High Court's decisions in the cases of *Macoun v. FCT* (2015) 257 CLR and *FCT v. Jayasinghe* [2017] HCA 256 and our commitments to update the ruling given in the Decision impact statements:

- Macoun - <http://atolaw/view.htm?DocID=LIT/ICD/S100/2015/00001>
- Jayasinghe - <http://ato.gov.au/law/view/document?DocID=LIT/ICD/S27/2016/00001>

We opted to rewrite the Ruling, rather than update it through issuing an Addendum as this gives us the ability to modernise it and also include Taxation Determination TD 92/153 in the new Ruling. You can access TD 92/153 here <http://atolaw/view.htm?DocID=TXD/TD92153/NAT/ATO/00001>

The updated Ruling, as it currently stands, is as follows:

s47C



**Ideally, if it is possible, we would appreciate it if this could be done before Christmas.**

Once we receive your comments on the Ruling we will then:

1. Update the Ruling and work with you to make sure we arrive at a final version that everyone is happy with.

2. Consider whether the Ruling should be published as a draft Ruling for comment or a final Ruling (taking into account your advice in the third point above). If a draft Ruling go to Step 3, if a final go to Step 7.
3. Publish the draft Ruling
4. Receive comments on the draft Ruling
5. Update the Ruling to take comments into account
6. Consult you (DFAT) on the final Ruling
7. Publish the final Ruling

Will follow up with a phone call shortly to give you an overview. I thought though that it was better that you have the material in front of you as that would make it easier.

Kind regards,

**Simon Weiss**  
International, Tax Counsel Network  
Australian Taxation Office  
P 02 6216 1943

**From:** White, Clele [<mailto:Clele.White@dfat.gov.au>]  
**Sent:** Wednesday, 28 November 2018 3:15 PM  
**To:** Simon Weiss  
**Cc:** Daalder, Natalie  
**Subject:** FW: Matters concerning International Organisations (Privileges and Immunities) Act 1963 [DLM=Sensitive]

**Sensitive**

Hi Simon,

I will be the main contact and I have also included our legal Director who will be interested as well.

Kind regards

Clele

**Ms Clele White**  
Protocol Officer  
Protection, Privileges and Immunities Section  
Protocol Branch  
Department of Foreign Affairs and Trade

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**From:** Simon Weiss <[Simon.Weiss@ato.gov.au](mailto:Simon.Weiss@ato.gov.au)>  
**Sent:** Wednesday, 28 November 2018 3:09 PM  
**To:** Protocol Branch <[Protocol.Branch@dfat.gov.au](mailto:Protocol.Branch@dfat.gov.au)>  
**Subject:** Matters concerning International Organisations (Privileges and Immunities) Act 1963 [DLM=Sensitive]

Dear Sir/Madam,

We are in the process of reviewing the Australian Taxation Office public guidance concerning the exemption of income made exempt by the *International Organisations (Privileges and Immunities) Act 1963* (IOPIA 1963) (in association with section 6-20 of the *Income Tax Assessment Act 1997*).

As the Department of Foreign Affairs and Trade (DFAT) has administrative carriage of the IOPIA 1963 we would appreciate having contact with you to ensure that what we do is consistent with your administration of the Act. This would include you reviewing the guidance product so that we can take any comments into account that you may have.

**Can I please request that you make contact with me** so I can give you an outline of what is involved and so that we can then make the appropriate arrangements to do what needs to be done and to also ensure that the appropriate DFAT policies and procedures can be followed. If you could that would be greatly appreciated.

Regards,

**Simon Weiss**  
International, Tax Counsel Network  
Australian Taxation Office  
P 02 6216 1943

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