

TR 2013/1 INCOME TAX: THE IDENTIFICATION OF “EMPLOYER” FOR THE PURPOSES OF THE SHORT-TERM VISIT EXCEPTION UNDER THE INCOME FROM EMPLOYMENT ARTICLE, OR ITS EQUIVALENT, OF AUSTRALIA’S TAX TREATIES (TR 2013/1)

Related Releases: [TR 2001/13](#); [TR 2005/16](#); [SGR 2005/1](#); [SGR 2005/2](#); TR 2003/11 (withdrawn); issued in draft form as TR 2012/D4.

Income tax — International — Double tax agreements — Employment of non-residents — Employment Article — General rule that employment income taxed by state in which services are rendered — Short-term visit exception to general rule.

• **This publication provides you with the following level of protection:**

ITAA 1997 8-1
ITAA 1997 Part 2-42
Convention between Australia and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income [1981] ATS 14, as amended by the <i>Canadian protocol (No. 1)</i> [2002] ATS 26 (Canadian convention)

Contents

LEGALLY BINDING SECTION:

What this Ruling is about	1
Previous Ruling	4
Ruling	5
Examples	17
Date of effect	50

NOT LEGALLY BINDING SECTION:

Appendix 1:	
<i>Explanation</i>	51
Appendix 2:	
<i>Glossary of terms</i>	131
Appendix 3:	
<i>Extract from the Commentary to Article 15 of the OECD Model</i>	132
Appendix 4:	
<i>Detailed contents list</i>	133

What this Ruling is about

1. This Ruling explains:

- the meaning of the term ‘employer’ in the general exclusion provision provided under the Income from Employment Article, or its equivalent, [1](#) of Australia’s tax treaties (‘short-term visit exception’, [2](#)) and
- the approach to be taken in determining who the employer is for the purposes of the short-term visit exception.

2. This Ruling applies to entities that engage non-resident individuals to render services in Australia and to those non-resident individuals.