IT 2681W - Notice of withdrawal - Income tax: residency status of business migrants

Notice of Withdrawal

Taxation Ruling

Income tax: residency status of business migrants

Taxation Ruling IT 2681 is withdrawn with effect from 7 June 2023.

1. IT 2681 provides guidelines for determining the residency status for tax purposes of a person who comes to Australia under the former Business Migration Program.

2. The Commissioner's views expressed in IT 2681 continue to apply and are now incorporated into Taxation Ruling TR 2023/1 *Income tax: residency tests for individuals* which is issuing on 7 June 2023.

3. IT 2681 is therefore being withdrawn.

Commissioner of Taxation
6 June 2023

ATO references
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