TR 2001/7W - Income tax: the meaning of personal services income

This cover sheet is provided for information only. It does not form part of *TR 2001/7W - Income tax: the meaning of personal services income*

This document has changed over time. This is a consolidated version of the ruling which was published on *23 November 2022*

Notice of Withdrawal

Taxation Ruling

Income tax: the meaning of personal services income

Taxation Ruling TR 2001/7 is withdrawn with effect from 24 November 2022.

1. TR 2001/7 explains the meaning of personal services income contained in Division 84 of Part 2-42 of the *Income Tax Assessment Act 1997*.

2. Although the principles set out in this Ruling are being maintained, this Ruling is being withdrawn as it is no longer current.

3. It has been replaced by Taxation Ruling TR 2022/3 *Income tax: personal services income and personal services businesses,* which issued on 23 November 2022. TR 2022/3 maintains the principles set out in TR 2001/7, while taking legislative changes and judicial decisions into account.

Commissioner of Taxation
23 November 2022

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