# TR 2001/8W - Income tax: what is a personal services business

This cover sheet is provided for information only. It does not form part of *TR 2001/8W - Income tax: what is a personal services business* 

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

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## Notice of Withdrawal

#### **Taxation Ruling**

### Income tax: what is a personal services business

Taxation Ruling TR 2001/8 is withdrawn with effect from 24 November 2022.

- 1. TR 2001/8 deals with the alienation of personal services income measure contained in Part 2-42 of the *Income Tax Assessment Act 1997* and explains what is a personal services business.
- 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 Although the principles set out in this Ruling are being maintained, this Ruling is being withdrawn as it is no longer current.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 It has been replaced by Taxation Ruling TR 2022/3 *Income tax: personal services income and personal services businesses*, which issued on 23 November 2022.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 2001/8, while taking legislative changes and judicial decisions into account.

#### **Commissioner of Taxation**

23 November 2022

ATO references

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