TR 2003/11W - Income tax: the interpretation of the general exclusion provision of the Dependent Personal Services Article, or its equivalent, of Australia's Double Tax Agreements

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Generated on: 29 November 2026, 03:17:58 AM

Notice of Withdrawal

Taxation Ruling

Income tax: the interpretation of the general exclusion provision of the Dependent Personal Services Article, or its equivalent, of Australia's Double Tax Agreements

Taxation Ruling TR 2003/11 is withdrawn with effect from today.

1. TR 2003/11 deals with the interpretation of the general exclusion provision under the Dependent Services Article, or its equivalent in Australia's tax treaties, in particular, the meaning of the term 'employer' for the purposes of that provision.

2. Draft Taxation Ruling TR 2012/D4, which issues today, provides the Commissioner's view on the meaning of the term 'employer' and determining who the employer is for the purposes of the Income from Employment article following the publication of the Commentary on Article 15[1] of the OECD Model Tax Convention on Income and on Capital as at 22 July 2010. The views expressed in TR 2003/11 have been incorporated into TR 2012/D4 to the extent they still apply.

Commissioner of Taxation
23 May 2012

ATO references

NO:	1-3WLMZBB
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Exempt income ~~ business and professional income – Australian sourced

[1] The Article in the OECD Model equivalent to the Income from Employment (and Dependent Personal Services Article) in Australia's tax treaties.