

TR 2018/5 - Income tax: central management and control test of residency

! This cover sheet is provided for information only. It does not form part of *TR 2018/5 - Income tax: central management and control test of residency*

! There is a Compendium for this document: **TR 2018/5EC** .

! Please note that the Government announced in the 2020-21 Budget that it will make technical amendments to clarify the corporate residency test. Practical Compliance Guideline PCG 2018/9 *Central management and control test of residency: identifying where a company's central management and control is located* and this Ruling provide our existing view on the central management and control test of corporate residency. Further guidance will be provided once legislative amendments are enacted. See Working out your residency for updates regarding our compliance approach in the interim.