TR 93/12W - Income tax: computer software

This cover sheet is provided for information only. It does not form part of *TR 93/12W - Income tax: computer software*

This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2021*

Notice of Withdrawal

Taxation Ruling

Income tax: computer software

Taxation Ruling TR 93/12 is withdrawn with effect from 1 July 2021.

1. TR 93/12 deals with the assessability of receipts in respect of software and the treatment of software as trading stock under subsection 70-10(1) of the *Income Tax Assessment Act 1997*.

2. TR 93/12 has been replaced by Draft Taxation Ruling TR 2021/D4 *Income tax: royalties – character of receipts in respect of software*, which issued on 25 June 2021.

3. TR 2021/D4 deals with the circumstances in which receipts from the licensing and distribution of software will be royalties as defined in subsection 6(1) of the *Income Tax Assessment 1936*. Other matters contained within TR 93/12 are considered to be generally well understood and it is proposed to deal with them through guidance to be published on ato.gov.au.

Commissioner of Taxation
30 June 2021

ATO references
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