

# ***TR 98/17W - Income tax: residency status of individuals entering Australia***

⚠ This cover sheet is provided for information only. It does not form part of *TR 98/17W - Income tax: residency status of individuals entering Australia*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *5 October 2022*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: residency status of individuals entering Australia

Taxation Ruling TR 98/17 is withdrawn with effect from 6 October 2022.

1. TR 98/17 provides the Commissioner's interpretation of the ordinary meaning of the word 'resides' within the definition of resident in subsection 6(1) of the *Income Tax Assessment Act 1936*.
2. It is being replaced by Draft Taxation Ruling TR 2022/D2 *Income tax: residency tests for individuals*, which will issue on 6 October 2022. TR 2022/D2 incorporates the Commissioner's view expressed in this Ruling, to the extent that it continues to apply, and updates the Commissioner's view to incorporate developments in new case law.

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**Commissioner of Taxation**

5 October 2022

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ATO references

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