



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Taxation Ruling TR 2001/8 is withdrawn with effect from 24 November 2022.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 Although the principles set out in this Ruling are being maintained, this Ruling is being withdrawn as it is no longer current.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 It has been replaced by Taxation Ruling TR 2022/3 *Income tax: personal services income and personal services businesses*, which issued on 23 November 2022.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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