


TR 2022/3ER2 - Erratum - Income tax: personal services income and personal services businesses

 This cover sheet is provided for information only. It does not form part of *TR 2022/3ER2 - Erratum - Income tax: personal services income and personal services businesses*

 View the [consolidated version](#) for this notice.



Erratum

Taxation Ruling

Income tax: personal services income and personal services businesses

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2022/3 to correct a term from the Personal Services Income Rules used in Diagram 1.

TR 2022/3 is corrected as follows:

1. Paragraph 270

- (a) Omit 'sole trader/PSE'; substitute 'sole trader or PSE'.
- (b) Omit 'The PSI rules do not apply'; substitute 'The PSI rules do not apply.'
- (c) Omit 'more than 80%'; substitute '80% or more'.

This Erratum applies from 23 November 2022.

Commissioner of Taxation
17 July 2024

ATO references

NO:	1-9ONJTRO
ISSN:	2205-6122
BSL:	SMB

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).