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*

Generated on: 29 November 2026, 03:18:05 AM

Notice of Withdrawal

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Taxation Ruling TR 98/17 is withdrawn with effect from 6 October 2022.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

Commissioner of Taxation
5 October 2022

ATO references
NO: 1-QMD7LEE
ISSN: 2205-6211

© 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).