


# ***TR 2022/3ER1 - Erratum - Income tax: personal services income and personal services businesses***

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# Erratum

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## 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 updates Taxation Ruling TR 2022/3 to correct a legislative reference.

TR 2022/3 is corrected as follows:

**1. Paragraph 71**

In the third sentence, omit 'subsection 85-15(1)'; substitute 'subsection 87-15(3)'.

This Erratum applies from 23 November 2022.

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**Commissioner of Taxation**  
18 January 2023

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ATO references

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