



# ***TR 93/12W - Income tax: computer software***

 This cover sheet is provided for information only. It does not form part of *TR 93/12W - Income tax: computer software*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2021*



---

# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: computer software

Taxation Ruling TR 93/12 is withdrawn with effect from 1 July 2021.

1. TR 93/12 deals with the assessability of receipts in respect of software and the treatment of software as trading stock under subsection 70-10(1) of the *Income Tax Assessment Act 1997*.
2. TR 93/12 has been replaced by Draft Taxation Ruling TR 2021/D4 *Income tax: royalties – character of receipts in respect of software*, which issued on 25 June 2021.
3. TR 2021/D4 deals with the circumstances in which receipts from the licensing and distribution of software will be royalties as defined in subsection 6(1) of the *Income Tax Assessment Act 1936*. Other matters contained within TR 93/12 are considered to be generally well understood and it is proposed to deal with them through guidance to be published on [ato.gov.au](http://ato.gov.au).

---

**Commissioner of Taxation**

30 June 2021

---

---

ATO references

NO: 92/7688-2  
ISSN: 2205-6122

---

© 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).