


# ***TR 2022/3ER2 - 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 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.

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**Commissioner of Taxation**  
17 July 2024

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ATO references

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