# *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*

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Taxation Ruling TR 98/17 is withdrawn with effect from 6 October 2022.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