



FLASH SHEET

Personal Service

Personal Services Business Flow Chart

Step 1 – Personal Services Income

Do you receive income that is mainly a reward for personal effort or skill?

Yes

Step 2 – Results Test

Do you meet ALL of the conditions of the results test?

No

Step 3 – The 80% Test

Yes

Does 80% or more of your personal services income in an income year come from one client?

No

Step 4 – Other Tests

Do you satisfy ONE of the following tests?

- Unrelated Clients
- Employment
- Business Premises

No

Not sure

PSI legislation applies unless you obtain a personal services business determination

You may wish to apply to the ATO for a determination as to whether the PSI legislation applies to you

PSI legislation does not apply to you. However, the Part IVA anti-avoidance provisions may still apply.

Not sure

Disclaimer: The information contained in this fact sheet is not intended as specific advice. Please contact Enspira Financial to discuss your individual situation.