


# ***TD 2017/26A1 - Addendum - Income tax: employee share schemes - when a dividend equivalent payment is assessable to an employee as remuneration***

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# Addendum

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## Taxation Determination

### Income tax: employee share schemes – when a dividend equivalent payment is assessable to an employee as remuneration

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2017/26 to clarify its interaction with the employee share trust requirements in subsection 130-85(4) of the *Income Tax Assessment Act 1997* and the associated Taxation Determination TD 2019/13 *Income tax: what is an ‘employee share trust’?*.

TD 2017/26 is amended as follows:

**1. Paragraph 1**

At the end of footnote 3, insert:

This Determination does not deal with whether such a trust is an employee share trust under subsection 130-85(4), refer to Taxation Determination TD 2019/13 *Income tax: what is an ‘employee share trust’?*.

**2. Paragraph 11**

In the first sentence, after the words ‘the trust deed’, insert new footnote 5A:

<sup>5A</sup> Note that if a trustee exercises its power in this way, it will not meet the requirements for an employee share trust under subsection 130-85(4), refer to TD 2019/13.

This Addendum applies on and from 1 January 2018.

# TD 2017/26

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ATO references

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