




# ***TD 93/100W - Income tax: payment of "equipment royalties" pursuant to a contract entered into prior to 8pm on 18 August 1992.***

 This cover sheet is provided for information only. It does not form part of *TD 93/100W - Income tax: payment of "equipment royalties" pursuant to a contract entered into prior to 8pm on 18 August 1992.*

 TD 93/100 has been withdrawn as part of a project to review public rulings.

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2018*



# Notice of Withdrawal

## Taxation Determination

Income tax: payment of 'equipment royalties' pursuant to a contract entered into prior to 8pm on 18 August 1992

Taxation Determination TD 93/100 is withdrawn with effect from today.

1. TD 93/100 considers the treatment of 'equipment royalties' for the purposes of withholding tax on royalties paid or credited to non-residents. The Determination states that royalties paid under contracts entered into prior to 8pm on 18 August 1992 would not be subject to withholding tax so long as the contract had not been varied in any way.
2. TD 93/100 has no application to contracts entered into after 8pm on 18 August 1992.
3. As TD 93/100 has limited ongoing relevance, it is withdrawn without replacement. However, it will continue to apply to royalties payable under contracts entered into prior to 8pm on 18 August 1992.

---

**Commissioner of Taxation**  
27 June 2018

---

ATO references

NO: 1-D75OWX3  
ISSN: 2205-6211

---

© 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).