



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Taxation Determination TD 93/100 is withdrawn with effect from today.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 As TD 93/100 has limited ongoing relevance, it is withdrawn without replacement.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

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