



***TD 93/225W - Income tax: are Tax Instalment Deductions (T.I.D.s) required to be made from director's fees where the director is also an employee of a related company and it is a condition of employment or appointment that the director's fees be paid by the director to the related company?***

 This cover sheet is provided for information only. It does not form part of *TD 93/225W - Income tax: are Tax Instalment Deductions (T.I.D.s) required to be made from director's fees where the director is also an employee of a related company and it is a condition of employment or appointment that the director's fees be paid by the director to the related company?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 18 October 2006



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# Notice of Withdrawal

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## Taxation Determination

Income tax: are Tax Instalment Deductions (T.I.D.s) required to be made from director's fees where the director is also an employee of a related company and it is a condition of employment or appointment that the director's fees be paid by the director to the related company?

Taxation Determination TD 93/225 is withdrawn with effect from today.

1. This Determination explains that T.I.D.s are not required to be made from director's fees, where the director is also an employee of a related company and it is a condition of his/her employment or appointment that the director's fees received by him/her are to be paid to the related company.
2. The pay as you go (PAYG) withholding system replaced the pay as you earn (PAYE) system for the 2000-2001 and later income years.
3. The Determination does not have application to income tax years after the 1999-2000 income year.

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**Commissioner of Taxation**  
18 October 2006

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ATO references

NO: 2005/18404  
ISSN: 1038-8982  
ATOlaw topic: Income Tax ~~ Withholding Tax ~~ pay as you go withholding