


TD 93/25W - Income tax: are payments to concrete pump truck operators within the building and construction industry liable to deductions of tax under the Prescribed Payments System (PPS)?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



Notice of Withdrawal

Taxation Determination

Income tax: are payments to concrete pump truck operators within the building and construction industry liable to deductions of tax under the Prescribed Payments System (PPS)?

Taxation Determination TD 93/25 is withdrawn with effect from today.

1. TD 93/25 discusses whether payments made to pump truck operators involved in construction fall within the PPS provisions in accordance with sub-regulation 126(1) and paragraph 126(2)(d) of the *Income Tax Regulations*.
2. The pay as you go (PAYG) withholding system replaced the PPS from the 2000-2001 income year.
3. TD 93/25 does not therefore have application to the 2000-2001 and later income years.

Commissioner of Taxation
25 January 2017

ATO references

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