



TD 93/60W - Income tax: employee share acquisition schemes: can a resident taxpayer participating in a foreign employee share acquisition scheme take advantage of a reduction in discount under subsection 26AAC(4F) of the Income Tax Assessment Act 1936?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *8 October 2025*



Notice of Withdrawal

Taxation Determination

Income tax: employee share acquisition schemes: can a resident taxpayer participating in a foreign employee share acquisition scheme take advantage of a reduction in discount under subsection 26AAC(4F) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 93/60 is withdrawn with effect from 9 October 2025.

1. TD 93/60 concluded that Australian employees who receive shares under an employee share scheme of a foreign company are subject to now former section 26AAC of the *Income Tax Assessment Act 1936*.
2. Employee share schemes are now governed by Division 83A of the *Income Tax Assessment Act 1997*.
3. TD 93/60 has no ongoing relevance and is withdrawn without replacement.

Commissioner of Taxation
8 October 2025

ATO references

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