


***TD 92/D227 - 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 been finalised by TD 93/25.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

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## Draft Taxation Determination

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**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)?**

1. Yes. Concrete pump operators are contractors engaged in pumping concrete on a construction site. They are involved in construction, and not in the delivery of materials. Therefore payments to such operators fall within the PPS provisions in accordance with sub-regulation 126(1) and paragraph 126(2)(d) of the Income Tax Regulations.
2. This situation is distinct from that of a concrete truck operator i.e. a cement mixer, who merely delivers the concrete to a construction site, and does not take part in the construction phase.

**Commissioner of Taxation**  
10/12/92

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Subject Ref: prescribed payments system; building industry

Legislative Ref: ITR 126(1); ITR 126(2)(d)

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