


TD 2017/26A1 - Addendum - Income tax: employee share schemes - when a dividend equivalent payment is assessable to an employee as remuneration

 This cover sheet is provided for information only. It does not form part of *TD 2017/26A1 - Addendum - Income tax: employee share schemes - when a dividend equivalent payment is assessable to an employee as remuneration*

 View the [consolidated version](#) for this notice.



Addendum

Taxation Determination

Income tax: employee share schemes – when a dividend equivalent payment is assessable to an employee as remuneration

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2017/26 to clarify its interaction with the employee share trust requirements in subsection 130-85(4) of the *Income Tax Assessment Act 1997* and the associated Taxation Determination TD 2019/13 *Income tax: what is an ‘employee share trust’?*.

TD 2017/26 is amended as follows:

1. Paragraph 1

At the end of footnote 3, insert:

This Determination does not deal with whether such a trust is an employee share trust under subsection 130-85(4), refer to Taxation Determination TD 2019/13 *Income tax: what is an ‘employee share trust’?*.

2. Paragraph 11

In the first sentence, after the words ‘the trust deed’, insert new footnote 5A:

^{5A} Note that if a trustee exercises its power in this way, it will not meet the requirements for an employee share trust under subsection 130-85(4), refer to TD 2019/13.

This Addendum applies on and from 1 January 2018.

TD 2017/26

Page 2 of 2

ATO references

NO: 1-IDF45NM

ISSN: 2205-6211

BSL: PW

ATOlaw topic: Income tax ~~ Assessable income ~~ Employee share schemes ~~ Other
Income tax ~~ Assessable income ~~ Employment related ~~ Employee benefits

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).