



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



Notice of Withdrawal

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Taxation Determination TD 93/225 is withdrawn with effect from today.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

Commissioner of Taxation
18 October 2006

ATO references

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