TD 93/25 - 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)?

This document has changed over time. This is a consolidated version of the ruling which was published on *18 February 1993*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of PartáIVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part . Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

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)?

1. Yes. Concrete pump truck 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
18/2/93

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