


TD 93/3A1 - Addendum - Income tax: is a payment, being a partial commutation of weekly compensation payments, assessable income?

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Addendum

Taxation Determination

Income tax: is a payment, being a partial commutation of weekly compensation payments, assessable income?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 93/3 to reflect the publication of Taxation Determination TD 2016/18 *Income tax: is a redemption payment received by a worker under the Return to Work Act 2014 (SA) assessable income of the worker?*

TD 93/3 is amended as follows:

1. Paragraph 6

Omit the paragraph.

This Addendum applies on and from 23 November 2016.

Commissioner of Taxation

23 November 2016

ATO references

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ATOLaw topic: Income tax ~~ Assessable income ~~ Other types of income ~~ Compensation and ex gratia payments

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