

TD 93/74W - Income tax: can a payment made to a cleaning contractor by someone not associated with the industry be a 'prescribed payment' for the purposes of the prescribed payments system?

⚠ This cover sheet is provided for information only. It does not form part of *TD 93/74W - Income tax: can a payment made to a cleaning contractor by someone not associated with the industry be a 'prescribed payment' for the purposes of the prescribed payments system?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *6 September 2006*



Notice of Withdrawal

Taxation Determination

Income tax: can a payment made to a cleaning contractor by someone not associated with the industry be a 'prescribed payment' for the purposes of the prescribed payments system?

Taxation Determination TD 93/74 is withdrawn with effect from today.

1. Taxation Determination TD 93/74 explains that a person may be regarded as a prescribed person when they act as an agent for a person who undertakes a prescribed activity.
2. Section 221YHAAH of the *Income Tax Assessment Act 1936* has the effect that the prescribed payments system no longer applies to payments made from 1 July 2000. TD 93/74 does not have application to income tax years commencing on or after that date.

Commissioner of Taxation

6 September 2006

ATO references

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ATOlaw topic: Income Tax ~~ Withholding Tax ~~ pay as you go withholding