



# ***TD 93/98W - Income tax: when do the final royalty withholding tax provisions first apply?***

 This cover sheet is provided for information only. It does not form part of *TD 93/98W - Income tax: when do the final royalty withholding tax provisions first apply?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



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# Notice of Withdrawal

## Taxation Determination

### Income tax: when do the final royalty withholding tax provisions first apply?

Taxation Determination TD 93/98 is withdrawn with effect from today.

1. TD 93/98 explains that the final royalty withholding tax provisions apply from and including the recipient's 1993-94 income year (including adjustments for a substituted accounting period).
2. TD 93/98 is no longer of practical relevance. Accordingly it is being withdrawn.

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**Commissioner of Taxation**  
25 January 2017

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#### ATO references

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