

IT 2009 - Tax instalment deductions - authors and feature writers

 This cover sheet is provided for information only. It does not form part of *IT 2009 - Tax instalment deductions - authors and feature writers*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. IT 2009

TAX INSTALMENT DEDUCTIONS - AUTHORS AND FEATURE WRITERS

F.O.I. EMBARGO: May be released

REF H.O. REF: 82/4652 F4 DATE OF EFFECT:
B.O. REF: DATE ORIG. MEMO ISSUED: 5.1.83

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---------------|---|-----------------|
| I 1103061 | SALARY OR WAGES : EARNINGS OF AUTHORS AND FEATURE WRITERS | 221A |

OTHER RULINGS ON TOPIC:

81/3875
82/3692

PREAMBLE The question has been raised whether tax instalment deductions should be made where an author submits work to a publishing house on a speculative basis. Is the author an employee of the publisher?

RULING Tax instalments need not be deducted where an author has the freedom to conduct his work activities as he pleases, submits work on a speculative basis and the publisher does not exercise control over the style or content of the work.

COMMISSIONER OF TAXATION
10 JANUARY 1983