TR 1999/13W - Income tax: tax instalment deductions

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This document has changed over time. This is a consolidated version of the ruling which was published on *16 August 2006*

Notice of Withdrawal

Taxation Ruling

Income tax: tax instalment deductions

Taxation Ruling TR 1999/13 is withdrawn with effect from today.

1. Taxation Ruling TR 1999/13 issued on 8 September 1999. The Ruling discusses certain aspects of the meaning of the term 'employee' as it is used in Division 2 of Part VI of the *Income Tax Assessment Act 1936*. That Division provided the legislative framework for what is commonly referred to as the Pay As You Earn (PAYE) system. The Division imposed an obligation on an employer to deduct instalments of tax from payments of salary or wages to employees.

2. The PAYE collection system was replaced with effect from 1 July 2000. From that date the obligation of a paying entity to withhold an amount from a relevant payment to an employee is provided in section 12-35 of Schedule 1 to the *Taxation Administration Act 1953* (TAA).

3. Taxation Ruling TR 2005/16, which issued on 31 August 2005, is the current ruling that provides guidance on whether an individual is paid as an employee for the purposes of section 12-35 of Schedule 1 to the TAA. Taxation Ruling TR 2005/16 supersedes Taxation Ruling TR 2000/14.

4. Superannuation Guarantee Ruling SGR 2005/1, which issued on 23 February 2005, clarifies which persons are employees under the extended definition of the term provided in section 12 of the *Superannuation Guarantee (Administration) Act 1992*.

5. To the extent that our views in TR 1999/13 still apply, they have been incorporated into Taxation Ruling TR 2005/16 and Superannuation Guarantee Ruling SGR 2005/1.

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ATO references

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