## *IT 2009 - Tax instalment deductions - authors and feature writers*

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## 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 : 221A EARNINGS OF AUTHORS AND FEATURE WRITERS

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