


# ***TD 93/242A1 - Addendum - Income tax: what is the income tax treatment of a deferred salary payment agreement?***

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# Addendum

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## Taxation Determination

### Income tax: what is the income tax treatment of a deferred salary payment agreement?

This Addendum amends Taxation Determination TD 93/242 to reflect the changes to the law caused by the repeal of inoperative provisions.

#### **TD 93/242 is amended as follows:**

**1. Paragraph 2**

Omit the paragraph; substitute:

2. Subsection 6-5(2) of the *Income Tax Assessment Act 1997* (ITAA 1997) provides that the assessable income of a resident taxpayer includes the ordinary income derived by the taxpayer directly or indirectly from all sources, whether in or out of Australia, during the income year.

**2. Paragraph 4**

Omit the first sentence; substitute:

- Subsection 6-5(4) of the ITAA 1997 provides that, in working out whether, and when, an amount of ordinary income is derived, the amount is taken to have been received as soon as it is applied or dealt with in any way on the taxpayer's behalf or as the taxpayer directs.

**3. Paragraph 5**

Omit 'Section 19'; substitute 'Subsection 6-5(4) of the ITAA 1997'.

**4. Example 2**

Omit 'The provisions of section 19'; substitute 'Subsection 6-5(4) of the ITAA 1997'.

**5. Related Determinations**

Omit 'TD 92/D155'.

# TD 93/242

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## 6. Legislative Ref

Omit: 'ITAA 17; ITAA 19; ITAA 25(1)'; substitute 'ITAA 1997 6-5(2); ITAA 1997 6-5(4)'.

This Addendum applies on and from 14 September 2006.

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## Commissioner of Taxation

1 December 2010

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### ATO references

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