


# ***TD 93/3A1 - Addendum - Income tax: is a payment, being a partial commutation of weekly compensation payments, assessable income?***

 This cover sheet is provided for information only. It does not form part of *TD 93/3A1 - Addendum - Income tax: is a payment, being a partial commutation of weekly compensation payments, assessable income?*

 View the [consolidated version](#) for this notice.



---

# Addendum

---

## Taxation Determination

Income tax: is a payment, being a partial commutation of weekly compensation payments, assessable income?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 93/3 to reflect the publication of Taxation Determination TD 2016/18 *Income tax: is a redemption payment received by a worker under the Return to Work Act 2014 (SA) assessable income of the worker?*

### TD 93/3 is amended as follows:

**1. Paragraph 6**

Omit the paragraph.

This Addendum applies on and from 23 November 2016.

---

### Commissioner of Taxation

23 November 2016

---

#### ATO references

NO: 1-9LFP0GT

ISSN: 2205-6211

BSL: IND

ATOLaw topic: Income tax ~~ Assessable income ~~ Other types of income ~~ Compensation and ex gratia payments

---

### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).