


# ***TD 92/D143W - Withdrawal - What are the tax implications of a 'salary sacrifice' for an employee?***

 This cover sheet is provided for information only. It does not form part of *TD 92/D143W - Withdrawal - What are the tax implications of a 'salary sacrifice' for an employee?*

## Notice of Withdrawal

### What are the tax implications of a 'salary sacrifice' for an employee?

Draft Taxation Determination TD 92/D143 is withdrawn with effect from today.  
The topic is not considered to be a high priority and does not justify a public ruling.

**Commissioner of Taxation**

8 November 1995

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ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982