

***TD 93/161W - Income tax: employment agreement:  
are costs associated with employment agreements  
deductible under subsection 51(1) of the Income Tax  
Assessment Act 1936 (ITAA) to the employer?***

 This cover sheet is provided for information only. It does not form part of *TD 93/161W - Income tax: employment agreement: are costs associated with employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer?*

 This Determination has been replaced by TR 2000/5

 This document has changed over time. This is a consolidated version of the ruling which was published on *8 March 2000*

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## Notice of Withdrawal

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**Income tax: employment agreement: are costs associated with employment agreements deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to the employer?**

Taxation Determination TD 93/161 is withdrawn with effect from today.

The Determination is replaced by Taxation Ruling TR 2000/5, which issued today.

**Commissioner of Taxation**  
8 March 2000

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ATO references:  
NO 99/15852-2  
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