



Notice of Withdrawal

Income tax: employment agreement: are costs associated with an employment agreement deductible to an employee under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) where the employee commences employment with a new employer?

Taxation Determination TD 93/162 is withdrawn with effect from today.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

ATO references:
NO 99/15852-2
BO

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