TD 93/163W - Income tax: employment agreement: are costs associated with an employment agreement deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to an employee in an existing employment relationship where either: \* the agreement is extended after its term is concluded; or \* the conditions are changed; or \* the agreement is renewed following the expiry of the fixed term of the original agreement?

This cover sheet is provided for information only. It does not form part of TD 93/163W - Income tax: employment agreement: are costs associated with an employment agreement deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to an employee in an existing employment relationship where either: \* the agreement is extended after its term is concluded; or \* the conditions are changed; or \* the agreement is renewed following the expiry of the fixed term of the original agreement?

1 This Determination has been replaced by TR 2000/5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* 



## Taxation Determination TD 93/163

FOI status: may be released Page 1 of 1

## Notice of Withdrawal

Income tax: employment agreement: are costs associated with an employment agreement deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to an employee in an existing employment relationship where either:

- the agreement is extended after its term is concluded; or
- the conditions are changed; or
- the agreement is renewed following the expiry of the fixed term of the original agreement?

Taxation Determination TD 93/163 is withdrawn with effect from today.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

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