


***TD 93/162W - 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?***

 This cover sheet is provided for information only. It does not form part of *TD 93/162W - 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?*

 This Determination has been replaced by TR 2000/5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*



---

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Taxation Determination TD 93/162 is withdrawn with effect from today.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

ISSN: 1038-8982