



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Taxation Determination TD 93/163 is withdrawn with effect from today.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