



***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?*

 This Determination has been replaced by TR 2000/5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 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Taxation Determination TD 93/163 is withdrawn with effect from today.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

BO

ISSN: 1038-8982