TD 93/164W - Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer and to the employee?



1 This Determination has been replaced by TR 2000/5



Taxation Determination TD 93/164

FOI status: may be released Page 1 of 1

Notice of Withdrawal

Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to the employee?

Taxation Determination TD 93/164 is withdrawn with effect from today.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:

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