



---

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Taxation Determination TD 93/164 is withdrawn with effect from today.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

NO 99/15852-2

BO

ISSN: 1038-8982