



Notice of Withdrawal

Fringe benefits tax: employment agreement: does the payment or the reimbursement of costs, incurred by an employee in association with an employment agreement, give rise to a liability under the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) to the employer?

Taxation Determination TD 93/165 is withdrawn with effect from today.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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