



TD 98/18W - Income tax: what are sufficient instructions to enable a payer to make eligible termination payments and what are the record retention requirements for these instructions?

 This cover sheet is provided for information only. It does not form part of *TD 98/18W - Income tax: what are sufficient instructions to enable a payer to make eligible termination payments and what are the record retention requirements for these instructions?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2017*



Notice of Withdrawal

Taxation Determination

Income tax: what are sufficient instructions to enable a payer to make eligible termination payments and what are the record retention requirements for these instructions?

Taxation Determination TD 98/18 is withdrawn with effect from today.

1. TD 98/18 deals with the instructions and record retention requirements regarding the making of eligible termination payments as specified under the former regulation 99E of the *Income Tax Regulations 1936*.
2. Regulation 99E of the *Income Tax Regulations 1936* has been repealed by the *Income Tax Amendment Regulations 2007* (SLI No 89 of 2007).
3. TD 98/18 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
5 April 2017

ATO references

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