

Notice of Withdrawal

When is the cost of a media placement incurred for the purposes of subsection 51(1) of the *Income Tax Assessment Act 1936* by an accredited advertising agency for an advertisement published or broadcast on behalf of an advertiser client?

Draft Taxation Determination TD 93/D235 was withdrawn on 2 March 1994, this notice formalises that withdrawal.

The Accreditation System for Advertising Agencies has now been revoked and therefore, this taxation determination is no longer applicable.

Commissioner of Taxation

1 November 1995

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