TD 2017/15 - Income tax: how is the proportion of an unused annual leave payment made in respect of employment before 18 August 1993 calculated under subsection 83-15(b) of the Income Tax Assessment Act 1997?

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Taxation Determination

Income tax: how is the proportion of an unused annual leave payment made in respect of employment before 18 August 1993 calculated under subsection 83-15(b) of the *Income Tax Assessment Act 1997*?

1 Although notified in the *Commonwealth of Australia Gazette*, this taxation determination was not published.