TD 93/161W - Income tax: employment agreement: are costs associated with employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer?

This cover sheet is provided for information only. It does not form part of *TD 93/161W - Income tax: employment agreement: are costs associated with employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer?*

This Determination has been replaced by TR 2000/5

This document has changed over time. This is a consolidated version of the ruling which was published on *8 March 2000*

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Notice of Withdrawal

Income tax: employment agreement: are costs associated with employment agreements deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to the employer?

Taxation Determination TD 93/161 is withdrawn with effect from today.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:
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