TD 93/162W - Income tax: employment agreement: are costs associated with an employment agreement deductible to an employee under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) where the employee commences employment with a new employer?

This cover sheet is provided for information only. It does not form part of *TD 93/162W - Income tax: employment agreement: are costs associated with an employment agreement deductible to an employee under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) where the employee commences employment with a new 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This Determination has been replaced by TR 2000/5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*

Generated on: 29 November 2026, 03:17:50 AM

Australian Taxation Office

Taxation Determination TD 93/162

Notice of Withdrawal

Income tax: employment agreement: are costs associated with an employment agreement deductible to an employee under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) where the employee commences employment with a new employer?

Taxation Determination TD 93/162 is withdrawn with effect from today.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
BO

ISSN: 1038-8982