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This Determination has been replaced by TR 2000/5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*

Australian Taxation Office

Taxation Determination TD 93/162

FOI status: may be released **Page 1 of 1**

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Taxation Determination TD 93/162 is withdrawn with effect from today.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