# *TD 93/164W - Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer and to the employee?*

This cover sheet is provided for information only. It does not form part of *TD 93/164W - Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer and to the employee?*

This Determination has been replaced by TR 2000/5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: 3 June 2026, 01:55:22 AM

Australian Taxation Office

Taxation Determination **TD 93/164**



# Notice of Withdrawal

## Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to the employer and to the employee?

Taxation Determination TD 93/164 is withdrawn with effect from today.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