

***TD 93/165W - Fringe benefits tax: employment agreement: does the payment or the reimbursement of costs, incurred by an employee in association with an employment agreement, give rise to a liability under the Fringe Benefits Tax Assessment Act 1986 (FBTAA) to the employer?***

! This cover sheet is provided for information only. It does not form part of *TD 93/165W - Fringe benefits tax: employment agreement: does the payment or the reimbursement of costs, incurred by an employee in association with an employment agreement, give rise to a liability under the Fringe Benefits Tax Assessment Act 1986 (FBTAA) 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 This Determination has been replaced by TR 2000/5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

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**Fringe benefits tax: employment agreement: does the payment or the reimbursement of costs, incurred by an employee in association with an employment agreement, give rise to a liability under the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) to the employer?**

Taxation Determination TD 93/165 is withdrawn with effect from today.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

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ATO references:

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