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This Determination has been replaced by TR 2000/5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*

Australian Taxation Office

Taxation Determination TD 93/165

Notice of Withdrawal

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Taxation Determination TD 93/165 is withdrawn with effect from today.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

ATO references:
NO 99/15852-2
BO

ISSN: 1038-8982