



TD 94/8W - Income tax: how is the proportion of a lump sum payment on termination of employment that relates to unused annual leave that accrued in respect of service before 18 August 1993 calculated for the purposes of section 159S of the Income Tax Assessment Act 1936 ?

 This cover sheet is provided for information only. It does not form part of *TD 94/8W - Income tax: how is the proportion of a lump sum payment on termination of employment that relates to unused annual leave that accrued in respect of service before 18 August 1993 calculated for the purposes of section 159S of the Income Tax Assessment Act 1936 ?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 May 2018*



Notice of Withdrawal

Taxation Determination

Income tax: how is the proportion of a lump sum payment on termination of employment that relates to unused annual leave that accrued in respect of service before 18 August 1993 calculated for the purposes of section 159S of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/8 is withdrawn with effect from today.

1. TD 94/8 is replaced by Taxation Determination TD 2017/15 *Income tax: how is the proportion of an unused annual leave payment made in respect of employment before 18 August 1993 calculated under subsection 83-15(b) of the Income Tax Assessment Act 1997?* issued on 24 May 2017.

Commissioner of Taxation
24 May 2017

ATO references

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