


***TD 93/D235W - Withdrawal - When is the cost of a media placement incurred for the purposes of subsection 51(1) of the Income Tax Assessment Act 1936 by an accredited advertising agency for an advertisement published or broadcast on behalf of an advertiser client?***

 This cover sheet is provided for information only. It does not form part of *TD 93/D235W - Withdrawal - When is the cost of a media placement incurred for the purposes of subsection 51(1) of the Income Tax Assessment Act 1936 by an accredited advertising agency for an advertisement published or broadcast on behalf of an advertiser client?*

## Notice of Withdrawal

**When is the cost of a media placement incurred for the purposes of subsection 51(1) of the *Income Tax Assessment Act 1936* by an accredited advertising agency for an advertisement published or broadcast on behalf of an advertiser client?**

Draft Taxation Determination TD 93/D235 was withdrawn on 2 March 1994, this notice formalises that withdrawal.

The Accreditation System for Advertising Agencies has now been revoked and therefore, this taxation determination is no longer applicable.

**Commissioner of Taxation**

1 November 1995

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