




# Cover sheet for: TD 93/162W

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 This Determination has been replaced by TR 2000/5

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## TD 93/162W history

19 August 1993 **Original ruling**

You are here → 8 March 2000 **Withdrawn**



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## Notice of Withdrawal

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**Income tax: employment agreement: are costs associated with an employment agreement deductible to an employee under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) where the employee commences employment with a new employer?**

Taxation Determination TD 93/162 is withdrawn with effect from today.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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