

TD 93/164W - Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer and to the employee?

! This cover sheet is provided for information only. It does not form part of *TD 93/164W - Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA) to the employer and to the employee?*

! This Determination has been replaced by TR 2000/5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*



Notice of Withdrawal

Income tax: employment agreement: are costs incurred in settling disputes arising out of employment agreements deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA) to the employer and to the employee?

Taxation Determination TD 93/164 is withdrawn with effect from today.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:
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