

***TD 93/196W - Income tax: do payments received by an employee from an employer in respect of motor vehicle expenses incurred by an employee need to be considered when ascertaining the rebate for personal superannuation contributions to which the employee may be entitled under section 159SZ, and the repealed section 159TL, of the Income Tax Assessment Act 1936 ?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 93/196W - Income tax: do payments received by an employee from an employer in respect of motor vehicle expenses incurred by an employee need to be considered when ascertaining the rebate for personal superannuation contributions to which the employee may be entitled under section 159SZ, and the repealed section 159TL, of the Income Tax Assessment Act 1936 ?*

⚠ TD 93/196 has been withdrawn as part of a project to review public rulings.

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2018*



---

# Notice of Withdrawal

---

## Taxation Determination

Income tax: do payments received by an employee from an employer in respect of motor vehicle expenses incurred by an employee need to be considered when ascertaining the rebate for personal superannuation contributions to which the employee may be entitled under section 159SZ, and the repealed section 159TL, of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 93/196 is withdrawn with effect from today.

1. TD 93/196 relates to rebates for voluntary superannuation contributions available under sections 159SZ and 159TL of the *Income Tax Assessment Act 1936*, and whether or not the calculation of these rebates should consider payments an employee received from their employer for motor vehicle expenses. It explains that such payments must be considered when they comprise part of the employee's assessable income.
2. Both sections to which the Determination relates have been repealed.
3. TD 93/196 is no longer relevant, and is therefore withdrawn without replacement.

---

**Commissioner of Taxation**  
27 June 2018

---

ATO references

NO: 1-D75OWX3  
ISSN: 2205-6211

---

© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).