

Notice of Withdrawal

Income tax and fringe benefits tax: what are the taxation consequences of certain motor vehicle lease novation arrangements known as partial novations?

Draft Taxation Determination TD 98/D6 is withdrawn with effect from today.

It is replaced by Draft Taxation Ruling TR 1999/D5 'Income tax and fringe benefits tax: taxation consequences of certain motor vehicle lease novation arrangements'.

Commissioner of Taxation

5 May 1999

[ATO Ref:](#) 98/607-1; 98/6903-4; 98/9533-7