TD 98/D6W - Withdrawal - Income tax and fringe benefits tax: what are the taxation consequences of certain motor vehicle lease novation arrangements known as partial novations?

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FOI status: may be released

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Draft Taxation Determination TD 98/D6 is withdrawn with effect from today.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

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