


# ***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?***

 This cover sheet is provided for information only. It does not form part of *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?*

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Draft Taxation Determination TD 98/D6 is withdrawn with effect from today.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

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