


***TD 94/20W - Income tax: is a lease acceptable if it is based on a \$1 residual value or if the lease is for the useful life of the asset?***

 This cover sheet is provided for information only. It does not form part of *TD 94/20W - Income tax: is a lease acceptable if it is based on a \$1 residual value or if the lease is for the useful life of the asset?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 June 2001*



---

## Notice of Withdrawal

---

### **Taxation Determination**

Income tax: is a lease acceptable if it is based on a \$1 residual value or if the lease is for the useful life of the asset?

Taxation Determination TD 94/20 is withdrawn with effect from 1 July 2001.

The position adopted by the Commissioner in this Determination is under review having regard to the commencement of the new Division 40 of the *Income Tax Assessment Act 1997* on 1 July 2001.

**Commissioner of Taxation**

29 June 2001

---

ATO References:  
NO T2001/13746  
BO

ISSN: 1038 - 8982