## 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?

UThis 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?* 

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



Taxation Determination TD 94/20

FOI status: may be released

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Taxation Determination TD 94/20 is withdrawn with effect from 1 July 2001.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

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