



***TD 94/7W - Income tax: does section 82KZM apply to a prepayment equal to 12 months lease instalments where the prepayment does not reduce subsequent lease instalments?***

 This cover sheet is provided for information only. It does not form part of *TD 94/7W - Income tax: does section 82KZM apply to a prepayment equal to 12 months lease instalments where the prepayment does not reduce subsequent lease instalments?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 September 1998*

## Notice of Withdrawal

**Income tax: does section 82KZM apply to a prepayment equal to 12 months lease instalments where the prepayment does not reduce subsequent lease instalments?**

Taxation Determination TD 94/7 is now withdrawn.

The content of the Determination has been incorporated into Taxation Ruling TR 98/15 which issued today.

**Commissioner of Taxation**

30 September 1998

---

[ATO Ref:](#) NAT 98/8220-1

ISSN 1038 - 8982