

## 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Taxation Determination TD 94/7 is now withdrawn.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

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