



TR 1999/18W - Income tax: lease surrender receipts and payments

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 This document has changed over time. This is a consolidated version of the ruling which was published on *26 March 2003*



Notice of Withdrawal

Taxation Ruling

Income tax: lease surrender receipts and payments

Taxation Ruling TR 1999/18 is withdrawn with effect from today.

Changes made to paragraphs 104-10(5)(b) and 104-25(5)(b) of *Income Tax Assessment Act 1997* after the issue of the ruling, that apply to assessments for the 1998-99 and later income years, recognise a lessor's rights under a lease as an asset for CGT purposes. Consequently the views expressed in the Ruling are being reconsidered.

Commissioner of Taxation

26 March 2003

ATO References

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