



# ***PR 2004/106W - Income tax: tax consequences for Employees under the Lease Plan Australia Limited laptop computer leasing and novation arrangement***

 This cover sheet is provided for information only. It does not form part of *PR 2004/106W - Income tax: tax consequences for Employees under the Lease Plan Australia Limited laptop computer leasing and novation arrangement*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2008*



## Product Ruling

### Income tax: tax consequences for Employees under the Lease Plan Australia Limited laptop computer leasing and novation arrangement

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#### *Preamble*

*The number, subject heading, **What this Product Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. Product Ruling PR 1999/95 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

## Withdrawal

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1. This Product Ruling is withdrawn and ceases to have effect after 30 June 2008. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation**

17 November 2004

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*Previous draft:* - taxation administration

Not previously issued as a draft

*Legislative references:*

*Related Rulings/Determinations:*

TR 92/1; TR 92/20; TR 97/16;  
TD 93/34; PR 1999/95

*Subject references:*

- laptop computers  
- leasing  
- novation  
- product rulings  
- public rulings

- ITAA 1936 23L(1A)  
- ITAA 1997 Div 6  
- ITAA 1997 6-5  
- ITAA 1997 6-5(4)  
- ITAA 1997 6-10  
- ITAA 1997 6-10(3)  
- Copyright Act 1968  
- FBTAA 1986  
- TAA 1953 Pt IVAAA

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ATO references

# PR 2004/106

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FOI status: **may be released**

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