



TD 92/139W - Income tax: would the discretion in subsection 51AD(9) of the Income Tax Assessment Act 1936 be exercised where property is leased to a tax exempt body on commercial terms that would be available to non-exempt lessees, or where the lease is a genuine operating lease?

 This cover sheet is provided for information only. It does not form part of *TD 92/139W - Income tax: would the discretion in subsection 51AD(9) of the Income Tax Assessment Act 1936 be exercised where property is leased to a tax exempt body on commercial terms that would be available to non-exempt lessees, or where the lease is a genuine operating lease?*



[This Determination has been replaced by TR 96/22](#)

 This document has changed over time. This is a consolidated version of the ruling which was published on *31 July 1996*

Notice of Withdrawal

Income tax: would the discretion in subsection 51AD(9) of the *Income Tax Assessment Act 1936* be exercised where property is leased to a tax exempt body on commercial terms that would be available to non-exempt lessees, or where the lease is a genuine operating lease?

Taxation Determination TD 92/139 has been withdrawn.

It was replaced by Taxation Ruling TR 96/22 which was issued on 31 July 1996.

Commissioner of Taxation

31 July 1996

ATO Ref: NAT 95/3038-7

ISSN 1038 - 8982