TD 94/20W - Income tax: is a lease acceptable if it is based on a $1 residual value or if the lease is for the useful life of the asset?

This cover sheet is provided for information only. It does not form part of *TD 94/20W - Income tax: is a lease acceptable if it is based on a $1 residual value or if the lease is for the useful life of the asset?*

This document has changed over time. This is a consolidated version of the ruling which was published on *29 June 2001*

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Australian Taxation Office

Taxation Determination

TD 94/20

Notice of Withdrawal

Taxation Determination

Income tax: is a lease acceptable if it is based on a $1 residual value or if the lease is for the useful life of the asset?

Taxation Determination TD 94/20 is withdrawn with effect from 1 July 2001.

The position adopted by the Commissioner in this Determination is under review having regard to the commencement of the new Division 40 of the *Income Tax Assessment Act 1997* on 1 July 2001.

Commissioner of Taxation
29 June 2001

ATO References:
NO T2001/13746
BO

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