TD 94/7W - Income tax: does section 82KZM apply to a prepayment equal to 12 months lease instalments where the prepayment does not reduce subsequent lease instalments?

This cover sheet is provided for information only. It does not form part of *TD 94/7W - Income tax: does section 82KZM apply to a prepayment equal to 12 months lease instalments where the prepayment does not reduce subsequent lease instalments?*

This document has changed over time. This is a consolidated version of the ruling which was published on *30 September 1998*

Generated on: 2 November 2026, 07:58:53 AM

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Taxation Determination TD 94/7 is now withdrawn.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

ATO Ref: NAT 98/8220-1

ISSN 1038 - 8982