## 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?

UThis 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?

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



FOI Status: may be released

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## **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Taxation Determination TD 94/7 is now withdrawn.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

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