

***TD 93/D147W - Withdrawal - In 'take or pay' contracts,
is income derived at the time of receipt/billing or
when the product is delivered?***



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Notice of Withdrawal

In "take or pay" contracts, is income derived at the time of receipt/billing or when the product is delivered?

Draft Taxation Determination TD 93/D147 is withdrawn with effect from today.

The topic will be covered by a future Ruling.

Commissioner of Taxation

30 August 1995

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