

# ***TD 93/18W - Income tax: what factors does a taxpayer need to consider in deciding between the cash and accruals methods of accounting for income for taxation purposes?***

! This cover sheet is provided for information only. It does not form part of *TD 93/18W - Income tax: what factors does a taxpayer need to consider in deciding between the cash and accruals methods of accounting for income for taxation purposes?*

! This Determination has been replaced by TR 98/1

! This document has changed over time. This is a consolidated version of the ruling which was published on *14 January 1998*

## Notice of Withdrawal

**Income tax: what factors does a taxpayer need to consider in deciding between the cash and accruals methods of accounting for income for taxation purposes?**

Taxation Determination TD 93/18 is withdrawn.  
It is replaced by Taxation Ruling TR 98/1 which issued today.

**Commissioner of Taxation**

14 January 1998

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