


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

 This cover sheet is provided for information only. It does not form part of *TD 93/D147W - Withdrawal - In 'take or pay' contracts, is income derived at the time of receipt/billing or when the product is delivered?*

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Draft Taxation Determination TD 93/D147 is withdrawn with effect from today.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