

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 This Determination has been replaced by TR 98/1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Taxation Determination TD 93/18 is withdrawn.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

[ATO Ref:](#) NAT 98/22-1

ISSN 1038 - 8982