

***TD 93/91W - Income tax: for a balance day adjustment to be deductible under subsection 51(1) of the Income Tax Assessment Act 1936, is it sufficient for it to be a contingent liability?***

 This cover sheet is provided for information only. It does not form part of *TD 93/91W - Income tax: for a balance day adjustment to be deductible under subsection 51(1) of the Income Tax Assessment Act 1936, is it sufficient for it to be a contingent liability?*



This Determination has been replaced by TD 93/188



This document has changed over time. This is a consolidated version of the ruling which was published on *9 December 1993*

# **TAXATION DETERMINATION TD 93/91**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: May be released

Taxation Determination TD93/91 has been withdrawn

The Determination was replaced by Taxation Determination TD93/188 with effect from the date on which that Determination was issued, 30 September 1993.

**Commissioner of Taxation**  
9 December 1993

ATO Ref:            PNR T95 Pt.6