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This Determination has been replaced by TD 93/188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Taxation Determination TD93/91 has been withdrawn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

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