


IT 2075H - Notice of Archival - Optional deferred payments to wheat growers

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**Australian
Taxation
Office**

TAXATION RULING IT 2075

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2075 is no longer current and has been archived.

The Ruling deals with the operation of former subsection 21(1A) of the *Wheat Marketing Act 1979-1982 (Cwth)*, and whether a deferment of payment under that provision would affect the time of derivation of that payment for income tax purposes.

The *Wheat Marketing Act 1979-1982* no longer operates.

Taxation Ruling TR 92/9 which was issued on 1 October 1992 deals with payments made under both the *Wheat Marketing Act 1984* and the *Wheat Marketing Act 1989*.

Commissioner of Taxation

15/9/94

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