


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

 This cover sheet is provided for information only. It does not form part of *IT 2075H - Notice of Archival - Optional deferred payments to wheat growers*



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Taxation Ruling IT 2075 is no longer current and has been archived.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

ATO Ref: PUL A.863

ISSN 0813 - 3662