


***IT 2087W - Notice of Withdrawal - Income tax:  
forward purchase contracts: part of consideration  
paid to stakeholder***

 This cover sheet is provided for information only. It does not form part of *IT 2087W - Notice of Withdrawal - Income tax: forward purchase contracts: part of consideration paid to stakeholder*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2087**

### **Income tax: forward purchase contracts: part of consideration paid to stakeholder**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2087 is withdrawn.

The deductibility of purchases of goods under a forward purchase contract is now covered by subsection 51(2A) of the *Income Tax Assessment Act 1936*.

**Commissioner of Taxation**

1 May 1996

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