


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

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**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Taxation Ruling IT 2087 is withdrawn.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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