



Notice of Withdrawal

Taxation Ruling

Locust fighting fund – deduction for contributions

Taxation Ruling IT 238 is withdrawn with effect from today.

1. IT 238 states that gifts made to the Locust Fighting Fund are not deductible under paragraph 78(1)(a) of the *Income Tax Assessment Act 1936* (ITAA 1936) but may be deductible under subsection 51(1) of the ITAA 1936 if the taxpayer is engaged in a business of farming crops which could be damaged by locusts.
2. Specific deductions for gifts or contributions are now dealt with under Division 30 of the *Income Tax Assessment Act 1997*.
3. IT 238 has no ongoing relevance, and is therefore withdrawn without replacement.

Commissioner of Taxation

19 April 2017

ATO references

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