Australian
Taxation
Office

TAXATION RULING IT 2281

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2281 which considers Community Youth Support Schemes (CYSS) as public benevolent institutions under 78(1)(a)(ii) and exempt under section 23(e) of the *Income Tax Assessment Act 1936* has been archived.

The ruling applied to CYSS which are no longer operative. Although the CYSS were phased out and replaced by Skillshare, the ruling still provides a useful guide to the interpretation of a "public benevolent institution".

Commissioner of Taxation

9 December 1993

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