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# Notice of Withdrawal

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## Taxation Ruling

### Income Tax: Interpretation of the term 'public benevolent institution' for gift deduction purposes

Taxation Ruling IT 2438 is withdrawn with effect from today.

1. Taxation Ruling IT 2438 considers the interpretation of the term 'public benevolent institution' for gift deduction purposes.
2. Taxation Ruling IT 2438 is replaced by Taxation Ruling TR 2003/5, which sets out the views of the Australian Taxation Office on what constitutes a public benevolent institution.

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**Commissioner of Taxation**

4 June 2003

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ATO references

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