


***TD 94/D88W - Withdrawal - Are gifts to approved funds deductible under subsection 78(4) or subsection 78(5) of the Income Tax Assessment Act 1936 if the donor receives a material benefit in return?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D88W - Withdrawal - Are gifts to approved funds deductible under subsection 78(4) or subsection 78(5) of the Income Tax Assessment Act 1936 if the donor receives a material benefit in return?*

## Notice of Withdrawal

**Are gifts to approved funds deductible under subsection 78(4) or subsection 78(5) of the *Income Tax Assessment Act 1936* if the donor receives a material benefit in return?**

Draft Taxation Determination TD 94/D88 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

**Commissioner of Taxation**

30 August 1995

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ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982