IT 2443W - Notice of Withdrawal - Income tax: gifts

Notice of Withdrawal

Taxation Ruling

Income tax: gifts

Taxation Ruling IT 2443 is withdrawn with effect from today.

1. Taxation Ruling IT 2443 considers whether certain payments made to a fund approved for the purposes of paragraph 78(1)(a) of the *Income Tax Assessment Act 1936* constitute gifts for the purposes of the paragraph.

2. The arrangements dealt with in IT 2443 are now covered by TR 2005/13, which issued today.

Commissioner of Taxation
20 July 2005

ATO references

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