TD 92/110W - Income tax: is the cost of attending a fundraising function tax deductible as a gift?

This cover sheet is provided for information only. It does not form part of TD 92/110W - Income tax: is the cost of attending a fundraising function tax deductible as a gift?

This document has changed over time. This is a consolidated version of the ruling which was published on 20 July 2005



Taxation Determination

TD 92/110

FOI status: may be released Page 1 of 1

Notice of Withdrawal

Taxation Determination

Income tax: is the cost of attending a fundraising function tax deductible as a gift?

Taxation Determination TD 92/110 is withdrawn with effect from today.

- 1. Taxation Determination TD 92/110 explains that the cost of attending a fundraising function is not tax deductible as a gift if a material benefit is received in return for the payment.
- 2. The arrangements dealt with in TD 92/110 are now covered by TR 2005/13, which issued today.

Commissioner of Taxation

20 July 2005

ATO references

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ATOlaw topic: Tax Deductible Gifts