



***TD 92/111 - Income tax: is a public library, a public museum or a public art gallery restricted in spending money donated under subparagraph 78(1)(a)(xxvii), to expenditure on the building that houses the library, museum or art gallery?***

 This cover sheet is provided for information only. It does not form part of *TD 92/111 - Income tax: is a public library, a public museum or a public art gallery restricted in spending money donated under subparagraph 78(1)(a)(xxvii), to expenditure on the building that houses the library, museum or art gallery?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 9 July 1992

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, the Determination applies to transactions entered into both before and after its date of issue.

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## Taxation Determination

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**Income tax: is a public library, a public museum or a public art gallery restricted in spending money donated under subparagraph 78(1)(a)(xxvii), to expenditure on the building that houses the library, museum or art gallery?**

1. No. Subparagraph 78(1)(a)(xxvii) of the *Income Tax Assessment Act 1936* does not expressly confine a public library, a public museum, or a public art gallery, in the use to which it puts deductible donations, to expenditure on the building in which the library, museum or art gallery is housed.

2. Donations may be used by the public library, public museum or public art gallery, as the case may be, for any purpose within the scope of the objects for which it is established e.g. to pay employees' salaries.

**Note:** There is no reason why the same view may not be adopted for the use of donations made to other institutions specified in other subparagraphs of paragraph 78(1)(a) that are worded similarly i.e., if there is no express requirement or limitation in the subparagraph as to the use to which the donations may be put.

**Commissioner of Taxation**

09/07/92

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