

# ***TD 93/11W - Fringe benefits tax and income tax: is an organisation whose activities are predominantly charitable in nature always a 'public benevolent institution'?***

! This cover sheet is provided for information only. It does not form part of *TD 93/11W - Fringe benefits tax and income tax: is an organisation whose activities are predominantly charitable in nature always a 'public benevolent institution'?*

! This Determination has been replaced by TR 2003/5

! This document has changed over time. This is a consolidated version of the ruling which was published on *4 June 2003*



---

---

# Notice of Withdrawal

---

---

## **Taxation Determination**

### **Fringe benefits tax and income tax: is an organisation whose activities are predominantly charitable in nature always a ‘public benevolent institution’?**

Taxation Determination TD 93/11 is withdrawn with effect from today.

1. Taxation Determination TD 93/11 considers whether an organisation whose activities are predominantly charitable in nature is always a ‘public benevolent institution’.
2. TD 93/11 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.

---

**Commissioner of Taxation**

4 June 2003

---

ATO references

NO: 2002/011971

ISSN: 1038-8982