

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 This Determination has been replaced by TR 2003/5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Taxation Determination TD 93/11 is withdrawn with effect from today.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