TD 93/139W - Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?

This cover sheet is provided for information only. It does not form part of *TD 93/139W - Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?*

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

Generated on: 7 February 2026, 02:56:21 AM

Australian Government
Australian Taxation Office

Taxation Determination
TD 93/139

Notice of Withdrawal

Taxation Determination

Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?

Taxation Determination TD 93/139 is withdrawn with effect from today.

1. Taxation Determination TD 93/139 states that a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' is not a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit.

2. The arrangements dealt with in TD 93/139 are now covered by TR 2005/13, which issued today.

Commissioner of Taxation
20 July 2005

ATO references
NO: 2003/11684
ISSN: 1038-8982
ATOlaw topic: Tax Deductible Gifts