TD 93/191W - Income tax: gifts: can an entity which is seeking recognition in terms of paragraph 78(1)(a), and has been established by a church or community organisation, have a dissolution clause that permits surplus property on winding-up of the entity to go to the general funds of the founding church or community orgaisation?

This cover sheet is provided for information only. It does not form part of *TD 93/191W - Income tax: gifts: can an entity which is seeking recognition in terms of paragraph 78(1)(a), and has been established by a church or community organisation, have a dissolution clause that permits surplus property on winding-up of the entity to go to the general funds of the founding church or community orgaisation?*

This Determination has been replaced by TR 95/27

This document has changed over time. This is a consolidated version of the ruling which was published on *9 August 1995*

Generated on: 2 June 2026, 08:59:42 PM

Notice of Withdrawal

Can an entity which is seeking recognition in terms of paragraph 78(1)(A), and has been established by a church or community organisation, have a dissolution clause that permits surplus property on winding-up of the entity to go to the general funds of the founding church or community organisation?

Taxation Determination TD 93/191 has been withdrawn.

It was replaced by Taxation Ruling TR 95/27 which was issued on 9 August 1995.

Commissioner of Taxation

9 August 1995

ATO Ref: NAT 94/8469-8

ISSN 1038 - 8982