

TR 2004/8W - Income tax and fringe benefits tax: health promotion charities

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⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *25 November 2015*



Notice of Withdrawal

Taxation Ruling

Income tax and fringe benefits tax: health promotion charities

Taxation Ruling TR 2004/8 is withdrawn with effect from today.

1. TR 2004/8 sets out the Commissioner's views on when an organisation is a charitable institution and its principal activity is to promote the prevention or the control of diseases in human beings (that is, a health promotion charity) for the purposes of:

- item 1.1.6 of the table in subsection 30-20(1) of the *Income Tax Assessment Act 1997* (ITAA 1997)
- item 1.1.6 of the table in subsection 78(4) of the *Income Tax Assessment Act 1936*, and
- subsection 57A(5) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA).

2. TR 2004/8 is withdrawn for the following reasons:

- Item 1.1.6 of the table in subsection 30-20(1) of the ITAA 1997 and subsection 57A(5) of the FBTAA were amended by the *Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012*.

From 3 December 2012, the Australian Charities and Not-for-profits Commission (ACNC) has the responsibility for determining whether an entity is a 'registered health promotion charity'.

ACNC guidance on the meaning and scope of the charity subtype of 'health promotion charity' is available in Commissioner's Interpretation Statement – Health Promotion Charities (CIS 2015/01), and

- Item 1.1.6 of the table in subsection 78(4) has been repealed. Division 30 of the ITAA 1997 deals with the deductibility of gifts made in the 1997-98 or later years of income.

ATO references

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