



TR 95/2W - Income tax: Overseas Aid Gift Deduction Scheme

 This cover sheet is provided for information only. It does not form part of *TR 95/2W - Income tax: Overseas Aid Gift Deduction Scheme*

 This document has changed over time. This is a consolidated version of the ruling which was published on *28 February 2024*



Notice of Withdrawal

Taxation Ruling

Income tax: Overseas Aid Gift Deduction Scheme

Taxation Ruling TR 95/2 is withdrawn with effect from 29 February 2024.

1. TR 95/2 provides guidelines for organisations seeking deductible gift recipient (DGR) status under the Overseas Aid Gift Deduction Scheme.
2. From 1 January 2024, following the government DGR Reform Measures, applications for DGR status under this category are administered by the ATO.
3. TR 95/2 has been replaced by guidance on our website (see [Developing country relief fund or organisation](#)) which was published on 2 January 2024.

Commissioner of Taxation
28 February 2024

ATO references

NO: Not applicable
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