

# ***TR 1999/D21W - Withdrawal - Income tax and fringe benefits tax: charities***



This cover sheet is provided for information only. It does not form part of *TR 1999/D21W - Withdrawal - Income tax and fringe benefits tax: charities*



# Notice of Withdrawal

---

## Draft Taxation Ruling

### Income tax and fringe benefits tax: charities

Draft Taxation Ruling TR 1999/D21 is withdrawn with effect from today.

1. TR 1999/D21 described the circumstances in which an institution or fund would be considered charitable. It explained how to determine whether the purpose of an institution or fund is charitable. It also discussed the features that distinguish a charitable institution from a charitable fund.

2. Draft Taxation Ruling TR 2005/D6 replaces TR 1999/D21. To the extent that our views in TR 1999/D21 still apply, they have been incorporated in TR 2005/D6.

---

**Commissioner of Taxation**

11 May 2005

---

#### ATO references

NO: 2003/11684

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Exempt entities ~~ charity, education,  
science and religion  
Income Tax ~~ Exempt entities ~~ deductible gift  
recipients