


***IT 2175W - Notice of Withdrawal - Income tax: exempt income: public radio station: charitable institution: gifts***

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# Notice of Withdrawal

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## Taxation Ruling

Income tax: exempt income: public radio  
station: charitable institution: gifts

Taxation Ruling IT 2175 is withdrawn with effect from today.

1. The Ruling considers whether non-profit, non-commercial public radio stations are charitable institutions and public benevolent institutions, and whether donations to these radio stations are deductible.
2. The Ruling is withdrawn because it refers to inoperative provisions that have now been repealed. The issues are sufficiently addressed in Taxation Rulings TR 2005/21, TR 2003/5 and TR 2005/13.

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**Commissioner of Taxation**

8 December 2010

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### ATO references

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ATOlaw topic: Income Tax ~~ Exempt entities ~~ deductible gift recipients