

# ***IT 2443W - Notice of Withdrawal - Income tax: gifts***

 This cover sheet is provided for information only. It does not form part of *IT 2443W - Notice of Withdrawal - Income tax: gifts*



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# Notice of Withdrawal

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## **Taxation Ruling**

### **Income tax: gifts**

Taxation Ruling IT 2443 is withdrawn with effect from today.

1. Taxation Ruling IT 2443 considers whether certain payments made to a fund approved for the purposes of paragraph 78(1)(a) of the *Income Tax Assessment Act 1936* constitute gifts for the purposes of the paragraph.
2. The arrangements dealt with in IT 2443 are now covered by TR 2005/13, which issued today.

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**Commissioner of Taxation**

20 July 2005

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ATO references

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