



Notice of Withdrawal

Taxation Determination

Fringe benefits tax and income tax: is an organisation whose activities are predominantly charitable in nature always a ‘public benevolent institution’?

Taxation Determination TD 93/11 is withdrawn with effect from today.

1. Taxation Determination TD 93/11 considers whether an organisation whose activities are predominantly charitable in nature is always a ‘public benevolent institution’.
2. TD 93/11 is replaced by Taxation Ruling TR 2003/5 which sets out the views of the Australian Taxation Office on what constitutes a public benevolent institution.

Commissioner of Taxation

4 June 2003

ATO references

NO: 2002/011971

ISSN: 1038-8982