TD 93/139W - Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?

This cover sheet is provided for information only. It does not form part of *TD 93/139W - Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?*

This document has changed over time. This is a consolidated version of the ruling which was published on 20 July 2005

Taxation Determination

TD 93/139

FOI status: may be released Page 1 of 1

Notice of Withdrawal

Taxation Determination

Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?

Taxation Determination TD 93/139 is withdrawn with effect from today.

- 1. Taxation Determination TD 93/139 states that a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' is not a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit.
- 2. The arrangements dealt with in TD 93/139 are now covered by TR 2005/13, which issued today.

Commissioner of Taxation

20 July 2005

ATO references

NO: 2003/11684 ISSN: 1038-8982

ATOlaw topic: Tax Deductible Gifts