TD 93/185W - Income tax: is expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation deductible?

UThis cover sheet is provided for information only. It does not form part of *TD 93/185W* - *Income tax: is expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation deductible?*

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



Australian Government

Australian Taxation Office

Taxation Determination

TD 93/185

FOI status: may be released

Page 1 of 1

Notice of Withdrawal

Taxation Determination

Income tax: is expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation deductible?

Taxation Determination TD 93/185 is withdrawn with effect from today.

1. The determination states that expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation is not deductible under the general deduction provisions as it is not incurred in gaining assessable income, and is not deductible as a gift because there is no transfer of money or property to the deductible gift recipient.

2. The arrangements dealt with in TD 93/185 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