

***TD 94/73W - Income tax: would a government department or agency qualify for public benevolent institution (PBI) status under item 4.1.1 of table 4 in subsection 78(4) of the Income Tax Assessment Act 1936 ?***

! This cover sheet is provided for information only. It does not form part of *TD 94/73W - Income tax: would a government department or agency qualify for public benevolent institution (PBI) status under item 4.1.1 of table 4 in subsection 78(4) of the Income Tax Assessment Act 1936 ?*

! This Determination has been replaced by TR 2003/5

! This document has changed over time. This is a consolidated version of the ruling which was published on 4 June 2003

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# Notice of Withdrawal

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## **Taxation Determination**

**Income tax: would a government department or agency qualify for public benevolent institution (PBI) status under item 4.1.1 of table 4 in subsection 78(4) of *the Income Tax Assessment Act 1936*?**

Taxation Determination TD 94/73 is withdrawn with effect from today.

1. Taxation Determination TD 94/73 sets out whether a government department or agency would qualify for public benevolent institution status under item 4.1.1 of table 4 in subsection 78(4) of the *Income Tax Assessment Act 1936*.
2. TD 94/73 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.

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**Commissioner of Taxation**

4 June 2003

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ATO references

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