


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This Determination has been replaced by TR 2003/5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

Notice of Withdrawal

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Taxation Determination TD 94/73 is withdrawn with effect from today.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

Commissioner of Taxation

4 June 2003

ATO references

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