# TR 2003/5W - Income tax and fringe benefits tax: public benevolent institutions

This cover sheet is provided for information only. It does not form part of *TR 2003/5W - Income tax and fringe benefits tax: public benevolent institutions* 

This document has changed over time. This is a consolidated version of the ruling which was published on 17 May 2017

Page 1 of 1

## Notice of Withdrawal

### **Taxation Ruling**

## Income tax and fringe benefits tax: public benevolent institutions

Taxation Ruling TR 2003/5 is withdrawn with effect from today.

- 1. TR 2003/5 examines the meaning of the expression 'public benevolent institution'. It also considers when a public benevolent institution is a charitable institution, and considered to be 'in Australia' for gift deduction purposes, under the *Income Tax Assessment Act 1997*.
- 2. Guidance from the Australian Charities and Not-for-profits Commission on the meaning and scope of a 'public benevolent institution' is available in *Commissioner's Interpretation Statement: Public Benevolent Institutions* (CIS 2016/03) and accordingly, TR 2003/5 is withdrawn without replacement.

#### **Commissioner of Taxation**

17 May 2017

ATO references

NO: 1-9N72KXS ISSN: 2205-6122

## © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).