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

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

Generated on: 2 December 2020, 10:09:48 PM

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Taxation Ruling TR 2003/5 is withdrawn with effect from today.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*Commissioner's Interpretation Statement: Public Benevolent Institutions* (CIS 2016/03) and accordingly, TR 2003/5 is withdrawn without replacement.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

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