

TR 2005/13A1 - Addendum - Income tax: tax deductible gifts - what is a gift

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Addendum

Taxation Ruling

Income tax: tax deductible gifts – what is a gift

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2005/13 to reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.

TR 2005/13 is amended as follows:

1. Footnote 48

Omit the footnote; substitute:

⁴⁸ A finding that a grant to a non-profit body is or is not a gift will have GST consequences: see subsection 9-17(2) of *A New Tax System (GST) Act 1999* which excludes a gift made to a non-profit body from being consideration for a supply. For detailed discussion on financial assistance payments in the GST context, refer to Goods and Services Tax Ruling GSTR 2012/2 *Goods and services tax: financial assistance payments*.

2. Related Rulings / Determinations

Omit;

GSTR 2000/11

Insert:

GSTR 2012/2

3. Legislative References

Omit;

ANTS(GST)A 1999 9-15(3)(b)

Insert:

ANTS(GST)A 1999 9-17(2)

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

4 September 2013

ATO references

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