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# Addendum

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## 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TR 2005/13 to remove the reference to Subdivision 30-D of the *Income Tax Assessment Act 1997* as this subdivision was repealed by the *Tax Laws Amendment (2011 Measures No. 9) Act 2012*.

TR 2005/13 is amended as follows:

**1. Paragraphs 1 to 55**

Omit the page status 'FOI status: **may be released**'; substitute 'Status: **legally binding**'.

**2. Paragraph 6**

Omit the last sentence.

**3. Paragraphs 56 to 231**

Omit the page status 'FOI status: **may be released**'; substitute 'Status: **not legally binding**'.

This Addendum applies from 21 March 2012.

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**Commissioner of Taxation**  
21 February 2024

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ATO references

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