

# ***TR 96/1A - Addendum - Income tax: deductions for gifts made under the Taxation Incentives for the Arts Scheme: procedures and valuation method***

⚠ This cover sheet is provided for information only. It does not form part of *TR 96/1A - Addendum - Income tax: deductions for gifts made under the Taxation Incentives for the Arts Scheme: procedures and valuation method*

⚠ View the [consolidated version](#) for this notice.



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## Addendum

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*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

Taxation Ruling TR 96/1: Income tax: deductions for gifts made under the Taxation Incentives for the Arts Scheme: procedures and valuation method, is amended by the following:

1. The contact details at paragraph 15 should be deleted and replaced with the following:

The Secretary  
Committee on Taxation Incentives for the Arts  
Department of Communications and the Arts  
GPO Box 2154  
CANBERRA ACT 2601

Telephone: (06) 279 1000  
Fax: (06) 279 1697

2. When referring to the "Taxation Incentives for the Arts Scheme" in the Ruling, change the reference from "the Arts Scheme" to "the Scheme".

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**Commissioner of Taxation**

3 April 1996

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