


# ***IT 2020 - Botanic gardens***

 This cover sheet is provided for information only. It does not form part of *IT 2020 - Botanic gardens*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. IT 2020

BOTANIC GARDENS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 4/J.106/145/1 P1 F154

DATE OF EFFECT:

B.O. REF: NSW : AF1595C SF4276  
SA : C78/27/1 P4

DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1102802

GIFTS  
BOTANIC GARDENS

78(1) (a) (xxvii)

PREAMBLE

The question has been raised on a number of occasions whether the gift provisions of the income tax law authorise deductions for gifts to botanic gardens, i.e., whether botanic gardens are "museums" for the purposes of section 78(1) (a) (xxvii) of the Income Tax Assessment Act.

RULING

2. The view maintained by this Office over a considerable period of time has been that botanic gardens were not considered to be museums in terms of section 78(1) (a) (xxvii). However, the matter has never been entirely free from doubt. Indeed, Encyclopaedia Britannica describes a botanic garden as basically a museum of living plants. It has been decided to resolve the doubt which exists in this area in favour of botanic gardens generally.

3. Accordingly, gifts to public botanic gardens will be deductible in terms of section 78(1) (a) (xxvii).

COMMISSIONER OF TAXATION  
23 February 1983