


# ***IT 2443W - Notice of Withdrawal - Income tax: gifts***

 This cover sheet is provided for information only. It does not form part of *IT 2443W - Notice of Withdrawal - Income tax: gifts*



# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: gifts

Taxation Ruling IT 2443 is withdrawn with effect from today.

1. Taxation Ruling IT 2443 considers whether certain payments made to a fund approved for the purposes of paragraph 78(1)(a) of the *Income Tax Assessment Act 1936* constitute gifts for the purposes of the paragraph.
2. The arrangements dealt with in IT 2443 are now covered by TR 2005/13, which issued today.

---

**Commissioner of Taxation**  
20 July 2005

---

ATO references

NO: 2003/11684  
ISSN: 0813-3662  
ATOlaw topic: Tax Deductible Gifts