

# ***TD 92/197W - Income tax: is an institution which is established to provide advice and information to disabled persons a public benevolent institution?***

! This cover sheet is provided for information only. It does not form part of *TD 92/197W - Income tax: is an institution which is established to provide advice and information to disabled persons a public benevolent institution?*

! This Determination has been replaced by TR 2003/5

! This document has changed over time. This is a consolidated version of the ruling which was published on *4 June 2003*



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## Notice of Withdrawal

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### **Taxation Determination**

### **Income tax: is an institution which is established to provide advice and information to disabled persons a public benevolent institution?**

Taxation Determination TD 92/197 is withdrawn with effect from today.

1. Taxation Determination TD 92/197 considers whether an institution that is established to provide advice and information to disabled persons is a public benevolent institution.
2. TD 92/197 is replaced by Taxation Ruling TR 2003/5, which sets out the views of the Australian Taxation Office on what constitutes a public benevolent institution.

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**Commissioner of Taxation**

4 June 2003

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ATO references

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