



# ***TD 93/11W - Fringe benefits tax and income tax: is an organisation whose activities are predominantly charitable in nature always a 'public benevolent institution'?***

 This cover sheet is provided for information only. It does not form part of *TD 93/11W - Fringe benefits tax and income tax: is an organisation whose activities are predominantly charitable in nature always 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This Determination has been replaced by TR 2003/5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**

### **Fringe benefits tax and income tax: is an organisation whose activities are predominantly charitable in nature always a ‘public benevolent institution’?**

Taxation Determination TD 93/11 is withdrawn with effect from today.

1. Taxation Determination TD 93/11 considers whether an organisation whose activities are predominantly charitable in nature is always a ‘public benevolent institution’.
2. TD 93/11 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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