TD 93/191W - Income tax: gifts: can an entity which is seeking recognition in terms of paragraph 78(1)(a), and has been established by a church or community organisation, have a dissolution clause that permits surplus property on winding-up of the entity to go to the general funds of the founding church or community orgaisation?

This cover sheet is provided for information only. It does not form part of TD 93/191W - Income tax: gifts: can an entity which is seeking recognition in terms of paragraph 78(1)(a), and has been established by a church or community organisation, have a dissolution clause that permits surplus property on winding-up of the entity to go to the general funds of the founding church or community organisation?

1 This Determination has been replaced by TR 95/27

This document has changed over time. This is a consolidated version of the ruling which was published on *9 August 1995*



Taxation Determination TD 93/191

FOI Status: may be released

Page 1 of 1

Notice of Withdrawal

Can an entity which is seeking recognition in terms of paragraph 78(1)(A), and has been established by a church or community organisation, have a dissolution clause that permits surplus property on winding-up of the entity to go to the general funds of the founding church or community organisation?

Taxation Determination TD 93/191 has been withdrawn.

It was replaced by Taxation Ruling TR 95/27 which was issued on 9 August 1995.

Commissioner of Taxation

9 August 1995

ATO Ref: NAT 94/8469-8

ISSN 1038 - 8982