


# ***TR 2003/5W - Income tax and fringe benefits tax: public benevolent institutions***

 This cover sheet is provided for information only. It does not form part of *TR 2003/5W - Income tax and fringe benefits tax: public benevolent institutions*

 This document has changed over time. This is a consolidated version of the ruling which was published on *17 May 2017*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax and fringe benefits tax: public benevolent institutions

Taxation Ruling TR 2003/5 is withdrawn with effect from today.

1. TR 2003/5 examines the meaning of the expression 'public benevolent institution'. It also considers when a public benevolent institution is a charitable institution, and considered to be 'in Australia' for gift deduction purposes, under the *Income Tax Assessment Act 1997*.
2. Guidance from the Australian Charities and Not-for-profits Commission on the meaning and scope of a 'public benevolent institution' is available in *Commissioner's Interpretation Statement: Public Benevolent Institutions* (CIS 2016/03) and accordingly, TR 2003/5 is withdrawn without replacement.

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**Commissioner of Taxation**  
17 May 2017

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ATO references

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