## TR 96/1A - Addendum - Income tax: deductions for gifts made under the Taxation Incentives for the Arts Scheme: procedures and valuation method

• This cover sheet is provided for information only. It does not form part of *TR* 96/1A - Addendum - Income tax: deductions for gifts made under the Taxation Incentives for the Arts Scheme: procedures and valuation method

Uiew the consolidated version for this notice.



Australian Taxation Office

FOI status: may be released

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## Addendum

This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.

Taxation Ruling TR 96/1: Income tax: deductions for gifts made under the Taxation Incentives for the Arts Scheme: procedures and valuation method, is amended by the following:

1. The contact details at paragraph 15 should be deleted and replaced with the following:

The Secretary Committee on Taxation Incentives for the Arts Department of Communications and the Arts GPO Box 2154 CANBERRA ACT 2601

Telephone:(06) 279 1000Fax:(06) 279 1697

2. When referring to the "Taxation Incentives for the Arts Scheme" in the Ruling, change the reference from "the Arts Scheme" to "the Scheme".

## **Commissioner of Taxation**

3 April 1996

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