


IT 2032 - Zoological gardens

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TAXATION RULING NO. IT 2032

ZOOLOGICAL GARDENS

F.O.I. EMBARGO: May be released

REF H.O. REF: 4 J106/145/1 P1 F201 DATE OF EFFECT:

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1104184 GIFTS 78(1) (a) (xxvii)
ZOOLOGICAL GARDENS

OTHER RULINGS ON TOPIC IT 2020

PREAMBLE The question has been raised whether the gift provisions of the income tax law authorise deductions for gifts to zoological gardens, i.e. whether zoological gardens are "museums" for the purposes of section 78(1) (a) (xxvii) of the Income Tax Assessment Act.

RULING 2. Although the question has never been entirely free from doubt it has been the view of this office over the years that botanic gardens and zoological parks and gardens were not museums in terms of section 78(1) (a) (xxvii). Following the decision in Taxation Ruling No. IT 2020 that botanic gardens would be accepted as museums, it is now accepted that zoological parks and gardens also qualify as museums.

3. Accordingly, gifts to public zoological gardens of \$2 and upwards (not being testamentary gifts) will be deductible in terms of section 78(1) (a) (xxvii).

COMMISSIONER OF TAXATION

27 April 1983