


# ***IT 2071W - Notice of Withdrawal - Income tax: school building funds***

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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: school building funds

Taxation Ruling IT 2071 is withdrawn with effect from today.

1. Taxation Ruling IT 2071 considers circumstances where a payment made to a school building fund as an alternative to an increase in the level of school fees does not have the character of a tax deductible gift.
2. The arrangements dealt with in IT 2071 are now covered by TR 2005/13, which issued today.

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**Commissioner of Taxation**  
20 July 2005

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ATO references

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