


# ***IT 2265W - Notice of Withdrawal - Income tax: donations of policies of life insurance***

 This cover sheet is provided for information only. It does not form part of *IT 2265W - Notice of Withdrawal - Income tax: donations of policies of life insurance*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: donations of policies of life insurance

Taxation Ruling IT 2265 is withdrawn with effect from today.

1. Taxation Ruling IT 2265 sets out the circumstances in which donations of life insurance policies to charitable institutions and the subsequent payments of premiums thereon qualify as income tax deductions for gifts.
2. The arrangements dealt with in IT 2265 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

NO: 2003/11684  
ISSN: 0813-3662  
ATOlaw topic: Tax Deductible Gifts