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

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# Notice of Withdrawal

## 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Taxation Ruling IT 2265 is withdrawn with effect from today.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.

**Commissioner of Taxation**
20 July 2005

ATO references
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