


# ***IT 2281H - Notice of Archival - Income tax: status of community youth support scheme projects***

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**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2281**

### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2281 which considers Community Youth Support Schemes (CYSS) as public benevolent institutions under 78(1)(a)(ii) and exempt under section 23(e) of the *Income Tax Assessment Act 1936* has been archived.

The ruling applied to CYSS which are no longer operative. Although the CYSS were phased out and replaced by Skillshare, the ruling still provides a useful guide to the interpretation of a "public benevolent institution".

**Commissioner of Taxation**

9 December 1993

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