



Notice of Withdrawal

Taxation Ruling

Income tax: gifts

Taxation Ruling IT 2443 is withdrawn with effect from today.

1. Taxation Ruling IT 2443 considers whether certain payments made to a fund approved for the purposes of paragraph 78(1)(a) of the *Income Tax Assessment Act 1936* constitute gifts for the purposes of the paragraph.
2. The arrangements dealt with in IT 2443 are now covered by TR 2005/13, which issued today.

Commissioner of Taxation
20 July 2005

ATO references

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