## IT 2443W - Notice of Withdrawal - Income tax: gifts

This cover sheet is provided for information only. It does not form part of IT 2443W - Notice of Withdrawal - Income tax: gifts



FOI status: **may be released** Page 1 of 1

## 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Taxation Ruling IT 2443 is withdrawn with effect from today.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