



# ***TD 92/110W - Income tax: is the cost of attending a fundraising function tax deductible as a gift?***

 This cover sheet is provided for information only. It does not form part of *TD 92/110W - Income tax: is the cost of attending a fundraising function tax deductible as a gift?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 July 2005*



---

## Notice of Withdrawal

---

### Taxation Determination

Income tax: is the cost of attending a fundraising function tax deductible as a gift?

Taxation Determination TD 92/110 is withdrawn with effect from today.

1. Taxation Determination TD 92/110 explains that the cost of attending a fundraising function is not tax deductible as a gift if a material benefit is received in return for the payment.
2. The arrangements dealt with in TD 92/110 are now covered by TR 2005/13, which issued today.

---

**Commissioner of Taxation**

20 July 2005

---

ATO references

NO: 2003/11684  
ISSN: 1038-8982  
ATOlaw topic: Tax Deductible Gifts