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Taxation Determination TD 92/110 is withdrawn with effect from today.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