



# ***TD 92/197W - Income tax: is an institution which is established to provide advice and information to disabled persons a public benevolent institution?***

 This cover sheet is provided for information only. It does not form part of *TD 92/197W - Income tax: is an institution which is established to provide advice and information to disabled persons a public benevolent institution?*



This Determination has been replaced by TR 2003/5

 This document has changed over time. This is a consolidated version of the ruling which was published on *4 June 2003*



---

---

# Notice of Withdrawal

---

---

## **Taxation Determination**

### **Income tax: is an institution which is established to provide advice and information to disabled persons a public benevolent institution?**

Taxation Determination TD 92/197 is withdrawn with effect from today.

1. Taxation Determination TD 92/197 considers whether an institution that is established to provide advice and information to disabled persons is a public benevolent institution.
2. TD 92/197 is replaced by Taxation Ruling TR 2003/5, which sets out the views of the Australian Taxation Office on what constitutes a public benevolent institution.

---

**Commissioner of Taxation**

4 June 2003

---

ATO references

NO: 2002/011971

ISSN: 1038-8982