



***TD 93/139W - Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?***

 This cover sheet is provided for information only. It does not form part of *TD 93/139W - Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?*

 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 a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?

Taxation Determination TD 93/139 is withdrawn with effect from today.

1. Taxation Determination TD 93/139 states that a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' is not a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit.
2. The arrangements dealt with in TD 93/139 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