# *TD 93/185W - Income tax: is expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation deductible?*

This cover sheet is provided for information only. It does not form part of *TD 93/185W - Income tax: is expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation deductible?*

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 expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation deductible?

Taxation Determination TD 93/185 is withdrawn with effect from today.

1. The determination states that expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation is not deductible under the general deduction provisions as it is not incurred in gaining assessable income, and is not deductible as a gift because there is no transfer of money or property to the deductible gift recipient.

2. The arrangements dealt with in TD 93/185 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