

# ***TR 2005/21W - Income tax and fringe benefits tax: charities***

! This cover sheet is provided for information only. It does not form part of *TR 2005/21W - Income tax and fringe benefits tax: charities*

! This ruling is being reviewed as a result of a recent court/tribunal decision. Refer to Decision Impact Statements: [Aid/Watch Incorporated v Commissioner of Taxation \(S82 of 2010\)](#) and [Victorian Women Lawyers Association Inc v Commissioner of Taxation \(VID 1369, 1370, 1371 of 2006 and VID 728, 729, 730 of 2007\)](#).

! This document has changed over time. This is a consolidated version of the ruling which was published on *11 May 2011*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax and fringe benefits tax: charities

Taxation Ruling TR 2005/21 is withdrawn with effect from today.

1. TR 2005/21 sets out the Commissioner's views on the meaning of 'charitable institution' and 'fund established for public charitable purposes' for the purposes of the *Income Tax Assessment Act 1997*, the *Fringe Benefits Tax Assessment Act 1986*, and the *Income Tax Assessment Act 1936*.
2. Draft Taxation Ruling TR 2011/D2, which issues today, rewrites TR 2005/21 to reflect the Commissioner's views following recent significant decisions of the High Court and Federal Court including *Federal Commissioner of Taxation v. Word Investments Limited* (2008) 236 CLR 204; [2008] HCA 55 and *Aid/Watch Incorporated v. FC of T* [2010] HCA 42; 2010 ATC 20-227; (2010) 77 ATR 195. To the extent that the views in TR 2005/21 still apply, they have been incorporated into TR 2011/D2.

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**Commissioner of Taxation**

11 May 2011

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ATO references

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ATOLaw topic: Income Tax ~~ Exempt entities ~~ charity, education,  
science and religion

Income Tax ~~ Exempt entities ~~ deductible gift recipients