# Public Ruling GEN006.4

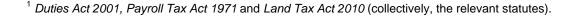
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		GUIDELINES AS TO CHARITABLE OBJECT
		OR AN OBJECT PROMOTING THE PUBLIC
		GOOD
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A Public Ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

## What this Ruling is about

- 1. Various state taxation statutes<sup>1</sup> administered by the Office of State Revenue each provide exemptions, in certain specified circumstances, from the relevant state taxes for organisations which qualify as charitable institutions.
- 2. The relevant statues define a charitable institution as being an institution registered under Part 11A of the *Taxation Administration Act 2001* (the Administration Act). Charitable institutions can encompass a number of specific categories of organisations covering educational, religious and public benevolent activities. Also an institution may qualify if its principal object or pursuit is the fulfilling of a charitable objection or promotion of the public good (not being an object or pursuit that is leisure, recreational, social or sporting).
- 3. This previous version of this Public Ruling (GEN006.3) provided guidelines on the Commissioner's practice in relation to when an institution's principal object or pursuit would be considered to be the fulfilling of a charitable object or the promotion of the public good.
- 4. This purpose of this Public Ruling GEN006.4 is to withdraw Public Ruling GEN006.3 pending technical review.







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# **Ruling and explanation**

5. Public Ruling GEN006.3 is withdrawn.

### **Date of effect**

6. This Public Ruling takes effect from the date of issue.

David Smith Commissioner of State Revenue Date of Issue 23 February 2011

#### References

Dublic Duling	leeved.	Dates of effect		
Public Ruling	Issued	From	То	
GEN006.4	23 February 2011	23 February 2011	Current	
GEN006.3	30 June 2010	30 June 2010	Date of Issue of GEN006.4	
GEN006.1	24 February 2009	24 February 2009	29 June 2009	
Supersedes Revenue Ruling G5.3	1 July 2005	1 July 2005	23 February 2009	