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**Public Ruling**  
**General:**

**GUIDELINES AS TO CHARITABLE OBJECT  
OR AN OBJECT PROMOTING THE PUBLIC  
GOOD**

*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 statutes 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.

<sup>1</sup> *Duties Act 2001, Payroll Tax Act 1971 and Land Tax Act 2010* (collectively, the relevant statutes).

## Ruling and explanation

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5. Public Ruling GEN006.3 is withdrawn.

## Date of effect

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

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

## References

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Public Ruling	Issued	Dates of effect	
		From	To
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