TR 2000/11W - Income tax: endorsement of income tax exempt charities

This cover sheet is provided for information only. It does not form part of TR 2000/11W - Income tax: endorsement of income tax exempt charities

This document has changed over time. This is a consolidated version of the ruling which was published on 19 August 2015

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Notice of Withdrawal

Taxation Ruling

Income tax: endorsement of income tax exempt charities

Taxation Ruling TR 2000/11 is withdrawn with effect from today.

- 1. TR 2000/11 deals with a range of issues that affect the entitlement of charitable entities to endorsement as income tax exempt under Subdivision 50-B of the *Income Tax Assessment Act 1997* (ITAA 1997). It considers:
 - charitable institutions and special conditions for exemption
 - funds established for public charitable purposes and special conditions for exemption, and
 - endorsing charitable entities as exempt from income tax.
- 2. The reasons for withdrawal are:
 - the Ruling refers to provisions in Division 50 of the ITAA 1997 that have been amended or repealed by the Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012, and
 - the Ruling does not deal with the views expressed by the High Court in Federal Commissioner of Taxation v. Word Investments Limited (2008) 236 CLR 204; [2008] HCA 55 regarding the interpretation of the phrase 'pursues its objectives principally in Australia'.
- 3. The Commissioner's view about the endorsement of registered charities as income tax exempt under Subdivision 50-B of the ITAA 1997 is available through the not-for-profit pages on the Australian Taxation Office website at the following link https://www.ato.gov.au/Non-profit/Getting-started/Endorsement/.

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ATO references

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