


***IT 2345W - Withdrawal - Income Tax: Sales tax: Bank account debits tax: Public benevolent institutions: Community legal aid centres***

 This cover sheet is provided for information only. It does not form part of *IT 2345W - Withdrawal - Income Tax: Sales tax: Bank account debits tax: Public benevolent institutions: Community legal aid centres*



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# Notice of Withdrawal

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## **Taxation Ruling**

**Income Tax: Sales tax: Bank account debits  
tax: Public benevolent institutions:  
Community legal aid centres**

Taxation Ruling IT 2345 is withdrawn with effect from today.

1. Taxation Ruling IT 2345 considers whether non-profit organisations that have been established to conduct community legal aid centres and services constitute public benevolent institutions.
2. Taxation Ruling IT 2345 is replaced by Taxation Ruling TR 2003/5, which sets out the views of the Australian Taxation Office on what constitutes a public benevolent institution.

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**Commissioner of Taxation**

4 June 2003

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ATO references

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