



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*



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Taxation Ruling TR 2000/11 is withdrawn with effect from today.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- the Ruling refers to provisions in Division 50 of the ITAA 1997 that have been amended or repealed by the *Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012*, and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/>.

TR 2000/11

ATO references

NO: 1-5XFNUA6

ISSN: 1039-0731

ATOlaw topic: Exempt entities ~~ Charity, education, science and religion

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).