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**Public Ruling  
Duties Act:**

**REGISTRATION OF CHARITABLE  
INSTITUTIONS—NOTICE OF CEASED  
ENTITLEMENT**

*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. The purpose of this ruling is to withdraw Public Ruling TAA149H.1.1.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling TAA149H.1.1 is to be replaced by Practice Direction TAA149H.1.1—*Registration of charitable institutions—notice of ceased entitlement*.
3. Public Ruling TAA149H.1.1 is to be withdrawn.

## Ruling and explanation

4. Public Ruling TAA149H.1.1 is no longer in effect.

## Date of effect

5. This public ruling takes effect from 8 April 2024.

Simon McKee  
Commissioner of State Revenue  
Date of issue: 3 April 2024

## References

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Public Ruling	Issued	Dates of effect	
		From	To
TAA149H.1.2	3 April 2024	8 April 2024	Current
TAA149H.1.1	9 November 2018	9 November 2018	7 April 2024