




THE TRUSTEE FOR KICK START FOR KIDS
CHARITABLE TRUST
(THE TRUSTEE FOR KICK START FOR KIDS CH)
172 FULLARTON RD
DULWICH SA 5065

Client enquiries
Telephone: 1300 130 248

18 November 2011

Dear Organisation Manager

**Notification of endorsement as a deductible gift recipient
For your information**

Enclosed is your organisation's *Notice of endorsement as a deductible gift recipient* (DGR).

Please note the following points.

- Your organisation's endorsement as a deductible gift recipient, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abn.business.gov.au
- Your organisation's endorsement is based on the information it has supplied. Your organisation is required by law to notify the Tax Office in writing if its circumstances change and it ceases to be entitled to endorsement.

! As part of our risk management approach, each year we review the status of a number of deductible gift recipients.

While the tax laws do not require any particular intervals between self-reviews, we recommend that your organisation conducts a yearly review.

Your organisation should also carry out a review if there are major changes to its structure or operations.

For more information

We have a range of publications and services for non-profit organisations. *GiftPack* (NAT 3132), *Income tax guide for non-profit organisations* (NAT 7967) and *Tax basics for non-profit organisations* (NAT 7966) provide details of the income tax, goods and services tax (GST) and fringe benefits tax (FBT) concessions available. Copies of these and other publications are available on the non-profit area of our website at www.ato.gov.au/nonprofit or by phoning us on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday.

! You can keep up to date on key tax issues affecting the non-profit sector by subscribing to our free electronic news service. Use the 'Subscribe' link on our homepage at www.ato.gov.au making sure you tick the box next to 'Non-Profit Organisations'.

If your organisation has also applied for other endorsements you will receive separate notification.

Yours faithfully

Michael D'Ascenzo
Commissioner of Taxation and
Registrar of the Australian Business Register



18 November 2011

Endorsement as a deductible gift recipient

Endorsement as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997* is provided as detailed below.

| | |
|--|--|
| Name | THE TRUSTEE FOR KICK START FOR KIDS CHARITABLE TRUST |
| Australian business number | 67 394 714 104 |
| Endorsement date of effect | 14 September 2011 |
| Provision for gift deductibility | item 1 of the table in section 30-15 of the <i>Income Tax Assessment Act 1997</i> |
| Item(s) in Subdivision 30-B of the <i>Income Tax Assessment Act 1997</i> | 4.1.1 public benevolent institution |

Your organisation's endorsement as a deductible gift recipient, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abn.business.gov.au

Your organisation must notify the Tax Office in writing if it ceases to be entitled to endorsement.

Michael D'Ascenzo
Commissioner of Taxation and
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18 November 2011

Dear Organisation Manager

**Notification of endorsement for charity tax concessions
For your information**

Enclosed is your organisation's *Notice of endorsement for charity tax concessions*.

Please note the following points.

- Your organisation's endorsement to access charity tax concessions, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abn.business.gov.au
- Your organisation's endorsement is based on the information it has supplied. Your organisation is required by law to notify the Tax Office in writing if its circumstances change and it ceases to be entitled to endorsement.

! As part of our risk management approach, each year we review the status of a number of non-profit organisations. While the tax laws do not require any particular intervals between self-reviews, we recommend that your organisation conducts a yearly review. Your organisation should also carry out a review if there are major changes to its structure or operations.

! The government has announced that it will amend the 'in Australia' requirements in Division 50 of the *Income Tax Assessment Act 1997* to ensure that Parliament retains the ability to fully scrutinise those organisations seeking to pass money to overseas charities and other entities. The proposed measure will have effect from the date of Royal Assent of the amending legislation.

For more information on this proposal refer to the 2009-10 Budget, Budget Paper No. 2 available at www.budget.gov.au

For more information

We have a range of publications and services for non-profit organisations. *Income tax guide for non-profit organisations* (NAT 7967) and *Tax basics for non-profit organisations* (NAT 7966) provide details of the income tax, goods and services tax (GST) and fringe benefits tax (FBT) concessions available. Copies of these and other publications are available on the non-profit area of our website at www.ato.gov.au/nonprofit or by phoning us on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday.

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If your organisation has also applied for other endorsements you will receive separate notification.

Yours faithfully

Michael D'Ascenzo
Commissioner of Taxation and
Registrar of the Australian Business Register



18 November 2011

Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

| | |
|----------------------------|---|
| Name | THE TRUSTEE FOR KICK START FOR KIDS CHARITABLE TRUST |
| Australian business number | 67 394 714 104 |

THE TRUSTEE FOR KICK START FOR KIDS CHARITABLE TRUST, a public benevolent institution, is endorsed to access the following tax concessions from the dates shown:

- **Income tax exemption** from **14 September 2011** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.
- **GST concessions** from **14 September 2011** under Division 176 of *A New Tax System (Goods and Services Tax) Act 1999*.
- **FBT exemption** from **14 September 2011** under section 123C of the *Fringe Benefits Tax Assessment Act 1986*.

As a PBI, benefits your organisation provides to its employees are exempt from FBT where the total grossed-up value of certain fringe benefits for each employee during the FBT year is \$30,000 or less.

If the grossed-up value of benefits received by the employees of your organisation exceeds this threshold, your organisation is liable for FBT on the excess amount.

Reportable fringe benefits

If the value of certain fringe benefits provided to your organisation's employees exceeds \$2,000 in an FBT year, your organisation is required to record the grossed-up taxable value of those benefits on its employee's payment summary for the corresponding income year. This requirement applies even if your organisation is not liable to pay FBT.

Your organisation's endorsement to access charity tax concessions, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abn.business.gov.au

Your organisation must notify the Tax Office in writing if it ceases to be entitled to endorsement.

Michael D'Ascenzo
Commissioner of Taxation and
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