

21 May 2019

#### Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name

**AUSCONGO NETWORK INCORPORATED** 

Australian business number

45 571 615 526

**AUSCONGO NETWORK INCORPORATED**, a **registered public benevolent institution**, is endorsed to access the following tax concessions from the dates shown:

**Income tax exemption** from **18 April 2018** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.

**GST concessions** from **18 April 2018** under Division 176 of *A New Tax System (Goods and Services Tax) Act 1999*.

**FBT exemption** from **18 April 2018** under section 123C of the *Fringe Benefits Tax Assessment Act 1986*.

As an endorsed public benevolent institution, 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.abr.business.gov.au

Your organisation must notify us in writing if it ceases to be entitled to endorsement.

Chris Jordan Commissioner of Taxation Registrar of the Australian Business Register



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AUSCONGO NETWORK INCORPORATED 48A PENROSE CCT REDBANK PLAINS QLD 4301 Our reference:

7110903770759

Phone:

1300 130 248

ABN:

45 571 615 526

17 June 2019

### Your organisation is endorsed as a deductible gift recipient

Dear Sir/Madam

We have endorsed your organisation as a deductible gift recipient and enclose your *Notice of endorsement as a deductible gift recipient*.

This endorsement enables your organisation to receive gifts which are tax deductible to donors.

The following details will appear on the Australian Business Register:

- your organisation's endorsement as a deductible gift recipient
- the date or period of effect.

You can view the details at www.abr.business.gov.au

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

What you need to do

Your endorsement was based on the information you gave us. Your organisation should regularly review its endorsement as a deductible gift recipient. We recommend a yearly review. If there are any changes (for example, to governing rules, structure or operations) and you are no longer entitled to endorsement, you must notify us before or as soon as possible after the event.

#### For more information

You can find out more about your non-profit entitlements, obligations and how to subscribe to regular updates on our website, **www.ato.gov.au/non-profit** If you have any questions about matters specific to non-profit organisations, please phone us on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday.

What you need if you phone us

We need to know we are talking to the right person before we can discuss your tax affairs. We will ask for details only you or someone you have authorised would know. An authorised contact is someone who you have previously told us can act on your behalf. It will help if you quote 'Our reference' which you will find at the top of the letter. If you can, please have your Australian business number with you.

Yours faithfully

William Day Deputy Commissioner of Taxation



17 June 2019

## Notice of 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.

Australian business number

Endorsement date of effect

Provision for gift deductibility

Item(s) in Subdivision 30-B of the Income Tax

Assessment Act 1997

AUSCONGO NETWORK INCORPORATED

45 571 615 526

6 June 2019

Item 1 of the table in section 30-15 of the Income

Tax Assessment Act 1997

4.1.1 registered 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.abr.business.gov.au

Your organisation must notify us in writing if it ceases to be entitled to endorsement.

Chris Jordan Commissioner of Taxation and Registrar of the Australian Business Register

