

# Bulletin

Tuesday, 25 July 2006

## Six new deductible gift recipient categories

**The legislation which permits the following six new categories of deductible gift recipient has now passed:**

- **scholarship funds** – public funds established to provide money for eligible scholarships, bursaries or prizes;
  - **Australian disaster relief funds** – public funds for relief of people in distress as a result of a declared disaster which occurred in Australia;
  - **animal welfare charities** – charitable institutions that provide short-term direct care and/or rehabilitate certain animals;
  - **charitable services institutions** – charitable institutions that would be public benevolent institutions but for their health promotion and/or harm prevention activities;
  - **war memorial repair funds** – public funds established and maintained for the reconstruction or critical repair of a qualifying war memorial; and
  - **developed country disaster relief funds** – public funds established by a public benevolent institution for the relief of people in distress as a result of a declared disaster in a developed country.
- if your organisation has an ABN, you can order the application form by contacting the Australian Taxation Office on 1300 130 248;
  - if your organisation does not have an ABN, it will be necessary to apply for one and to indicate on the ABN application that your organisation wants to be endorsed as a deductible gift recipient. The application form will be automatically posted to you.

Endorsement under any of these six categories can commence on and from 1 July 2006.

### Scholarship Funds

We are in a position to prepare constitutions for organisations wishing to establish a fund for the purpose of providing scholarships and/or bursaries to assist organisations in obtaining deductible gift recipient status. The cost of preparing and finalising the necessary constitution tailored to the needs of the individual organisation will be \$850.00 (plus GST).

Should you want assistance for endorsement of your organisation under any of these new or any existing categories, please contact Mr Bill d'Apice or Ms Vera Visevic of our office.

Organisations that want to be endorsed under any of these categories as deductible gift recipients must apply to the Australian Taxation Office in the following manner:

MAKINSON & d'APICE  
LAWYERS

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