

24 October 2024

Senate Standing Committees on Economics  
PO Box 6100  
Parliament House  
Canberra ACT 2600

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Dear Senate Committee

**Not-for-profit entities—Tax assessments**

Project Respect acknowledges the Senate Standing Committee enquiry into the recent changes in tax assessments of not-for-profit entities. Project Respect wishes to make a short submission to highlight a practical implication and unintended result of the recent changes.

Project Respect is an Association incorporated under the Associations Incorporations Act in Victoria. We are a registered charity, have deductible gift recipient status and are a registered Public Benevolent Institution. Project Respect has been confirmed as having tax exempt status by the Australian Taxation Office.

On the 26<sup>th</sup> July 2024 Project Respect received a notice from the ATO addressed to the “Trustee for the Project Respect Public Fund” indicating that we are required to lodge a self-review return in the name of that fund. We were assigned a “client ID” in this process. Our Public Fund is not a separate entity to Project Respect, and is in fact the bank account required to be established to receive donations (as required under prior legislation relating to Public Benevolent Institutions).

The requirement to lodge a self-review return does not apply to Project Respect. However, given that we have been assigned a “Client ID” it is important to us to close this matter and not continue to bear the stress of needing to respond to the ATO. We have tried to use the required “chat bot” option on the ATO website, which was unable to recognise our request. The only phone number provided resulted in an instruction to hang up and use the “chat bot”. The only remaining available recourse was to write to the ATO, addressed to their Post Office box in Albury. This was done on 23<sup>rd</sup> September and we are yet to receive any acknowledgement.

A new ATO requirement that is not applicable to Project Respect as a registered charity has resulted in the use of precious resources in following up, causing undue stress. In our view, implementing a new requirement without forethought about useful and responsive helplines and ways to resolve simple administrative errors has come at the cost of the precious resources of charitable organisations.

Yours Sincerely,

  
**Carolyn Gowers**  
**Executive Director**  
**Project Respect**