

**Senate Economics Legislation Committee**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**Treasury Portfolio**  
Budget Estimates 2014  
3 June to 5 June 2014

**Department/ Agency:** Treasury

**Question:** BET 706

**Topic:** Deductible Gift Recipient Status

**Reference:** Hansard – pg 27, 5 June 2014

**Senator:** Collins

**Question:**

706. Senator JACINTA COLLINS: Chair, I have questions in a different area for the revenue group in relation to DGR status. Do we have the relevant officers for that?

Mr Heferen: We can find them, depending on what the question is, Senator.

Senator JACINTA COLLINS: I would like to note comments by the education minister that the government is considering DGR status for the Australian Schools Plus fund, which was in the Fin Review on 24 May.

Mr Heferen: Whether or not the minister is proposing that someone be granted deductible gift recipient status: is that the proposition?

Senator JACINTA COLLINS: The article implies that DGR status for school contributions is not already included in the budget; is that correct?

Mr Heferen: You will have to be a little more specific. Are you talking about a policy change or deductions—

Senator JACINTA COLLINS: Well, there may or may not be a policy change; that is what I am seeking to understand.

Mr Heferen: If there was—

Senator JACINTA COLLINS: Let me finish the sentence. In the 23rd economic statement there was a decision recorded on page 55, and I am not sure if you have the economic statement there, which talks about—

Senator Cormann: Which one is the 23rd economic statement? Is that your economic statement before the election?

Senator JACINTA COLLINS: Yes.

Senator Cormann: The 2013 one?

Senator JACINTA COLLINS: Yes. We are seeking to understand where a particular decision is at.

Mr Heferen: Yes, I understand.

Senator JACINTA COLLINS: On page 55 of the economic statement there are a range of organisations, including the schools philanthropy fund, for which provision for these DGRs was included as a decision taken but not yet announced in the 2013-14 budget, and which included a cost to revenue of \$10.2 million over the forward estimates period. I am attempting to understand, firstly, whether that provision has prevailed and, secondly, the status of the minister's report that DGR status for this organisation was under consideration.

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Mr Thompson: I am aware of the decision in the context of the economic statement. I do not think a decision has been made. That is a decision of the former government that would require a decision of the current government as to whether or not to proceed with that. I do not think that has been made. I would like to check that. I can either take it on notice or I may be able to get you the answer very shortly.

Senator JACINTA COLLINS: On the basis of what you are saying, I would be correct in assuming that the current budget does not presently include provision that had previously been made and that a decision is still pending?

Mr Heferen: That is what Mr Thompson can check on.

Senator Cormann: Now that you have pointed our attention to it, we will make it our business to check it out and we will get back to you.

Senator JACINTA COLLINS: Thank you.

**Answer:**

706. The Acting Assistant Treasurer wrote to Australian Schools Plus (ASP), on 10 July 2014, to inform it that the Government has decided to specifically name it in the *Income Tax Assessment Act 1997* as a deductible gift recipient. Donations to ASP would be tax deductible from 1 April 2014, subject to passage of relevant legislation through the Parliament.

The budgetary impact of this decision was accounted for by the previous Government in the August 2013 Economic Statement and proceeding with the previous Government's decision does not have additional or different budgetary implications.